M. J. H.

MANUAL

OF THE

PAYMASTER'S DEPARTMENT

UNITED STATES MARINE CORPS

1917

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WASHINGTON
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HEADQUARTERS U. S. MARINE CORPS,
PAYMASTER'S DEPARTMENT,
Washington, D. C., April 7, 1917.

From: The Paymaster.
To: The Secretary of the Navy (Operations), via the Major General Commandant.
Subject: Transmits Manual of the Paymaster's Department, 1916, revised.
Reference: (*a*) Article 601 (9), N. I. 1913.

There is transmitted herewith a revision of the Manual of the Paymaster's Department, United States Marine Corps, August, 1912, which has been prepared under the direction of the undersigned, and is approved and forwarded for approval in accordance with the provisions of reference (*a*).

GEORGE RICHARDS.

[First indorsement.]

HEADQUARTERS, U. S. MARINE CORPS,
Washington, D. C., April 27, 1917.

From: The Major General Commandant.
To: The Secretary of the Navy (Operations).

Forwarded, approved.

GEORGE BARNETT.

Approved May 1, 1917.

JOSEPHUS DANIELS,
Secretary of the Navy.

Manual of the Paymaster's Department, United States Marine Corps.

PREFACE.

1. The Manual of the Pay Department is issued for the information and guidance of all officers and men. Where these instructions and those printed on the various forms issued by the Paymaster's Department are silent or incomplete in any particular, such instructions as may be issued from time to time by the Paymaster will govern.

2. The statements contained herein concerning the pay and allowances due under various circumstances are based on the laws, regulations, and decisions in force at the time of the publication of the manual. The laws and regulations governing such matters are subject to frequent change, and the decisions are often controlled by apparently obscure points occurring in the specific case under consideration. The manual should therefore be used in determining the pay and allowances due under certain circumstances, solely as a guide to present rulings, reference being made for authority in particular cases to the laws, regulations, and decisions in force when such cases arise.

3. References to Navy Regulations and Instructions have been revised to include the changes authorized in Navy Department Circular of Changes No. 7, dated September 15, 1916.

4. Decisions of the Comptroller of the Treasury, where quoted, are referred to by date and, where practicable, appear in chronological order. The publication in which these decisions are printed is indicated thus: "14 Comp., 286," which denotes the volume and page of the Decisions of the Comptroller of the Treasury, or thus: "Bu. Memo. 107, p. 1325," which denotes the number and page of the Memoranda for the Information of Officers of the Pay Corps, Commanding Officers of Ships, and Commandants of Station.

5. Articles of Navy Regulations and Naval Instructions are referred to as "R." and "I.," respectively, followed by the article number, thus: "R. 653."

6. Marine Corps Orders are referred to as "M. C. O.," preceded by the paragraph number, thus: "153 M. C. O."

7. Navy Department General Orders are referred to as "N. D. G. O.," followed by the order number, thus: "N. D. G. O. 12."

8. Army Regulations are referred to as "A. R.," followed by the paragraph number and year, thus: "A. R. 210, 1913."

9. Laws are referred to as follows: "Revised Statutes" as "R. S.," preceded by the number of the section, thus: "1622 R. S."

10. Statutes at Large as "Stat.," preceded by the volume number and followed by the page, thus: "33 Stat., 632."

11. Some of the more recent legislation is referred to simply by date of the passage of the act.

12. Opinions of the Attorney General are referred to as "Op. Atty. Gen.," preceded by the volume number and followed by the page, thus: "12 Op. Atty. Gen., 231."

13. Opinions of the Judge Advocate General of the Army and of the Judge Advocate General of the Navy, and decisions of the Supreme Court and the Court of Claims are referred to as "Op. J. A. G., Army," "Op. J. A. G., Navy," "U. S." and "Ct. Claims," respectively. System of Accountability, United States Marine Corps, 1916, is referred to as "S. of A."

Authority for the Manual of the Paymaster's Department, United States Marine Corps.

14. "The head of each department is authorized to prescribe regulations, not inconsistent with law, for the government of his department, the conduct of its officers and clerks, the distribution and performance of its business, and the custody, use, and preservation of the records, papers, and property appertaining to it." (161 R. S.)

15. All general rules and regulations for the guidance of, and all other general orders and general instructions to persons in the Naval Establishment shall be contained in the following publications:

16. Manuals or circulars of instructions issued by any bureau or office which may be approved by the Secretary of the Navy. (R. 901 (1) and (1) (*j*).)

17. Under the authority contained in article R. 901 (3) the Secretary of the Navy authorizes the issue of the following information circulars and similar publications by the several bureaus and offices of the Navy Department:

* * * * * * *

Manual of the Paymaster's Department, United States Marine Corps. (I. 604 (10) (*b*).)

* * * * * * *

18. These shall include instructions which pertain solely to the bureau or office by which issued and shall in no way alter or amend any provision of the Navy Regulations or Naval Instructions, or of any Navy Department general order. Each such manual or circular shall be signed by the chief of the bureau or head of the office concerned and shall bear the signed approval of the Secretary of the Navy. (R. 901 (2) (*j*).)

19. The authorized manuals shall be prepared in the bureau or office concerned, signed by the chief or head thereof, and submitted for the approval of the Secretary of the Navy. (I. 601 (9).)

20. Orders or instructions contained in any of the publications issued under the foregoing authority shall have full force and effect as regulations for the guidance of all persons in the Naval Establishment.

21. Whenever any bureau or office, or any officer or official in the naval service, deems it necessary or advisable that any alteration or correction be made in or any addition made to this manual he shall bring the matter to the attention of the Paymaster, United States Marine Corps, submitting at the same time a draft of the proposed order or change, together with a statement of the reasons for proposing it. (I. 601 (10).)

22. The manual and orders for all changes therein will be distributed by the Paymaster and the records thereof will be kept in his office. (I. 602 (9).

ABSENCE.

100. The provisions of Navy Regulations are exclusively applicable to cases involving absence without leave in the Marine Corps, except when marines are detached for service with the Army, by order of the President, when, under the provisions of 1621 R. S., supra, Army Regulations govern. (12 Comp., 309, Nov. 18, 1905.)

101. The pay and allowances of any marine absent from his command without leave, or after his leave has expired, for one connected period of 24 hours or more, shall be checked against his account for the time he is so absent; such absence being computed from the date (inclusive) that the unauthorized absence begins to the date (exclusive) of the man's return to military control. Disconnected periods of unauthorized absence of less than 24 hours will not be checked. (See R. 4103.)

102. For absence on the 30th and 31st and 1st day of the following month two days' pay and allowances should be checked. Similarly, for absence on the 31st and 1st day of the following month two days' pay and allowances should be checked (20 Comp., 772 and 867, Apr. 30 and June 27, 1914), but the checkages should appear on the roll for the month in which the absence occurs.

103. The time absent without or over leave in each calendar month will be computed separately, deducting one month's time or pay for an absence of an entire calendar month, regardless of the number of days in the month.

104. "For one day's unauthorized absence on the 31st of any calendar month, one day's pay shall be forfeited." (34 Stat., 248, June 12, 1906.) Checkage under this act will be made only where the absence does not also include the 30th of the month, that is, one day's pay is forfeited for the 31st of a 31-day month, only in case the absence is for that one day of that month, or in case a continued absence begins on that day of the month. (20 Comp., 867.)

105. For unauthorized absence on February 28, three days' pay and allowances will be forfeited, and on February 29, two days' pay and allowances will be forfeited. (20 Comp., 772, Apr. 30, 1914.)

106. Pay for the day of departure is forfeited and pay for the day of return is credited; but for an absence from 12 (midnight) August 6 to 2.30 p. m. August 8, 1911, one day's pay should be checked, and for an absence from 6.30 a. m. August 6 to 12 (midnight) August 8, 1911, three days' pay should be checked. (Bu. Memo. 115, p. 1580.)

107. Unauthorized absence is terminated upon return to military control, and a man is entitled to pay from the date of his apprehension and delivery to the military authorities, although he is not immediately returned to the ship or station from which he absented himself without leave. (15 Comp., 386.)

108. The arrest and conviction by the civil authorities of an enlisted man while on furlough results in the loss of pay from the date of expiration of his furlough. (9 Comp., 253, Dec. 12, 1902.)

109. An enlisted man tried for desertion and acquitted is also acquitted of absence without leave and his right to pay for the period involved is restored. (10 Comp., 760; 16 Comp., 481; Bu. Memo. 107, p. 1325.)

110. Checkages for absence without or over leave will include, in addition to the checkage for the amount of actual pay due for the period and increase for sea or foreign shore duty, all forms of extra pay which includes pay for good-conduct medals or bars, for qualification as marksman, sharpshooter, or expert rifleman, for pay as cook, messman, or mess sergeant, signalman, gun pointer, gun captain, navy mail clerk, or assistant navy mail clerk, or aviation duty, less the amount of hospital fund for the period of absence. The total amount of checkages for absence without or over leave will be entered on the pay roll in the column "Miscellaneous Checkages." noting over such checkage the number of days for which checked, i. e., "_____ days A. W. O. L.," total credit being given on the credit side of the pay roll for the period for which settlement is made.

111. Where a checkage is made on the pay roll on account of absence without leave, entry will be made in the column of "Remarks," showing the exact period of the absence, thus: "A. W. O. L., from 6.05 a. m. June 15, 1911, to 7.25 a. m. June 20, 1911, five days." An absence from or to 12 o'clock will be entered as 12 noon or 12 midnight, as the case may be. If a man is still absent without authority at the close of the period for which the roll is rendered, notation of such fact will be made under "Remarks."

112. In making checkage of pay for unauthorized absence the amount of the hospital fund for the period of such absence should be deducted from the amount so checked, as hospital fund must be charged for the full period covered by the settlement; thus, a man entitled to pay at the rate of $15 per month who is absent without or over leave for a period of three days should be checked $1.48, 2 cents being deducted for the amount of hospital fund for that period, which amount is included in the checkage for hospital fund. (10 Comp., 760, May 7, 1904; 16 Comp., 481, Jan. 26, 1910.)

113. An officer granted leave of absence for a specified period who does not report his address on date of termination of leave of absence is absent without leave from such date unless excused as unavoidable. (Bu. Memo. 113, p. 1521.)

114. An enlisted man of the Navy released from the custody of the civil authorities on bail who reports at his regular station for duty is not to be deprived of his pay after so reporting simply because, due solely to the fact that he was on bail, no naval duty was assigned him. (22 Comp., 374, Feb. 3, 1916.)

115. A marine detained by the civil authorities as a witness before a court is entitled to pay for such period.

116. Paragraph 1371, Army Regulations, 1913, is as follows: "Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence. If released without trial, or after trial and acquittal, their right to pay for the time of such absence is restored." This regulation is in accord with numerous decisions of the accounting officers, extending back many years, and including the Navy and Marine Corps as well as the Army.

117. "An enlisted man of the Navy is not entitled to pay while absent from his ship or station awaiting trial by the civil authorites, even though he pleads

guilty to a minor offense than that charged, which plea is accepted." (Comp. Dec., Dec. 29, 1914; Bu. Memo. 166, p. 3475.)

118. An enlisted man of the Navy was delivered to civil authorities for trial for forgery; plead guilty and plea was accepted, but, in view of extenuating circumstances, imposing of sentence was suspended and he was placed on probation. He was discharged as "undesirable" from date of conviction prior to expiration of enlistment: *Held*, That he is not entitled to pay for period prior to discharge while in hands of civil authorities. (19 Comp., 265, Nov. 8, 1912.)

119. Where a carpenter's mate of the Navy was arrested by the civil authorities on a criminal charge and admitted to bail on his own recognizance and his trial indefinitely postponed, and it was apparently not the intention of the authorities to further prosecute the case, his pay was not thereby forfeited. (10 Comp., 490, Dec. 22, 1903.)

120. A soldier who was arrested by the civil authorities on a charge of murder, of which he was convicted, is not entitled to pay or allowances after the date of his arrest, although pending his trial he was discharged by reason of the expiration of his term of enlistment. (9 Comp., 249, Dec. 12, 1902.)

121. The pay of an enlisted man of the Navy held by the civil authorities for trial on a criminal charge should not be paid until he is acquitted, and if found guilty his pay is then forfeited to the United States from the date of his arrest. (2 Comp., 584, May 27, 1896.)

122. All time lost as specified will be entered in the space provided therefor on the reverse of the statement closing account for settlement (N. M. C. 90), and where checkage for such absence is to be made on discharge entry as to the date and hour of departure and return will be entered under "Remarks" on said form.

123. Time lost comprises the following:

(*a*) A period of unauthorized absence in excess of one day.

(*b*) A period of absence from duty in excess of one day on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct.

(*c*) A period of absence from duty in excess of one day while in confinement awaiting trial or disposition of his case if the trial results in conviction or while in confinement under sentence. Pay is forfeited for absence under (*a*) and (*b*), but not for absence in confinement by military authorities. (21 Comp., 207.)

124. Where credits are given for back pay for qualifications in marksmanship, details as messman, etc., there will be entered under "Remarks" on pay rolls a notation as to the unauthorized absence during the period for which credit is claimed, or the statement "No abs. WOL, or under G. O. No. 100 during period."

125. In giving back credit for pay as mess sergeants, cooks, or messmen, absences of 24 or more consecutive hours, *whether authorized or unauthorized*, should be entered under "Remarks," and no credit for additional pay for such days of absence should be given. Similarly, if for any part of the period for which the credit is to be given the man in question failed for any reason actually to perform the duty, no credit for the back pay for such days will be given.

126. A soldier withdrawn from the military service by the civil authorities on a criminal charge, duly convicted, and sentenced to imprisonment in the

penitentiary, is not entitled to pay and allowaces from the date he was turned over to the civil authorities, and his discharge is dishonorable. A subsequent pardon upon the ground of excessive sentence and the good conduct of the prisoner does not change his status or rights as a soldier, he having never returned to the service. (3 Comp., 334, Feb. 4, 1897.)

127. "When absent without leave, officers shall forfeit all pay during such absence unless the absence is excused as unavoidable." (1265 R. S.; see Cir. 5 W. D., 1905.)

128. The sentence of conviction having been set aside by the Supreme Court, his right to receive full pay from date of his arrest to date of his dismissal from the service is restored, but he is not entitled to commutation of quarters for such time. (15 Comp., 215, Oct. 7, 1908; P. M. G. O. 29669.)

129. "Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due." (1266 R. S.)

130. An officer of the Army who was convicted by the civil courts of the Philippine Islands and released under bond pending the final determination of an appeal to a higher court is absent without leave within the meaning of section 1265, Revised Statutes, pending the determination of said appeal, and, under the provisions of the above section, he is not entitled to pay during such absence. (11 Comp., 755, June 14, 1905.)

ABSENCE WITH LEAVE.

(For absence with leave in the case of officers see "Leave and leave pay.")

131. Enlisted men while on authorized leave are entitled to their regular pay (unless specifically stated to the contrary), but not to certain forms of additional pay and allowances, for which see respective headings.

132. "The Secretary of the Navy is authorized to grant furlough without pay to *enlisted men* for a period covering the unexpired portion of their enlistment: *Provided*, That such furlough be granted under the same conditions and in lieu of discharge by purchase or by special order of the department. Enlisted men so furloughed shall be subject to recall in time of war or national emergency to complete the unexpired portion of their enlistment, and shall be in addition to the authorized number of enlisted men of the Navy." (Naval act Aug. 29, 1916.)

133. "Officers and enlisted men of the Navy who are properly detailed, under the act of March 3, 1915, for duty involving actual flying in air craft, are entitled to the additional pay provided in that act while on authorized leave of absence within the period of such detail. (22 Comp., 292, Jan. 4, 1916.)

NOTE.—Officers and enlisted men of the Marine Corps are detailed under the acts of March 3, 1915, and August 29, 1916.

ABSENCE IN HOSPITAL.

(See also "Hospital, patients in.")

134. The pay of an enlisted man, when at a hospital in the United States, ceases when his term of enlistment expires, and he shall be given his discharge upon the expiration of his enlistment. He may be retained for treatment.

When at a hospital on a foreign station, his pay continues until he is regularly discharged from the service, even after his term of enlistment has expired. (R. 3582 (8); I. 3551 (3).)

135. "Under the regulations above cited, a man retained by his consent for treatment in a hospital in the United States is not entitled to pay after the expiration of his enlistment, but if retained for any other reason the regulation does not apply to deprive him of pay. If, therefore, he is not under treatment with his consent, but held on account of delay in the delivery of his discharge by reason of negligence of others, or otherwise, he is entitled to pay for the time so held." (18 Comp., 438, Dec. 9, 1911; Bu. Memo. 130, p. 1935.)

ABSENCE BECAUSE OF SICKNESS OR DISEASE RESULTING FROM INTEMPERANCE, ETC.

136. "Hereafter no officer or enlisted man in active service who shall be absent from duty on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of War." (Army app. act Apr. 27, 1914.)

137. "This law, under section 1612, Revised Statutes, applies to like cases arising in the Marine Corps." (Comp. Dec. June 3, 1914; Bu. Memo. 160, p. 3250.)

138. The statute now applicable to the Marine Corp is contained in the Act of August 29, 1916, and is as follows:

"Hereafter no officer or enlisted man in the Navy or Marine Corps in active service who shall be absent from duty on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of the Navy: *Provided*, That an enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct."

139. For procedure and regulations prescribed by the Secretary of the Navy in accordance with the foregoing act, see Navy Department General Order No. 100, 1914.

140. A recruit was convicted by summary court-martial of having whisky in his possession in company barracks and of being under the influence of liquor in said barracks, and was sentenced to 10 days' confinement with forfeiture of $2 of his pay. He had enlisted subsequent to the act of April 27, 1914.

Held, That the "other misconduct" mentioned in the statute was referred to as a cause of disease and not as a cause of absence, and that while the soldier would be required to make good any time lost in excess of one day while being held for trial or under punishment for drunkenness or for the other misconduct mentioned, such absence would not be attended with loss of pay under the statute. (J. A. G., Army, Aug. 20, 1914.)

141. The first provision of the Army act of April 27, 1914, is one affecting the pay to be received by officers and enlisted men in the Army, and therefore section 1612, Revised Statutes, makes it applicable to the pay to be received by officers and men of the Marine Corps.

The second provision is one affecting the length of the term of enlistment in the Army and does not apply to enlistment in the Marine Corps, as the term of enlistment in the Marine Corps is governed by the laws and regulations of the Navy under section 1621, Revised Statutes. (Bu. Memo. 160, p. 3250; Comp. Dec. June 3, 1914.)

142. "Stoppage of pay of an officer or enlisted man for absence from duty is not authorized under the provisions of the act of August 29, 1916, unless the absence is on account of *sickness or disease* (not injury) resulting from causes named in the act." (21 Comp., 206, Oct. 10, 1914; Comp. Dec. Nov. 22, 1916; Bu. Memo. 189, p. 4098.)

143. In the absence of fraud or plain error a finding by the military authorities as to the cause of the disease and the period of absence from duty on account thereof is conclusive. (20 Comp., 69, Aug. 6, 1913.)

ABSENCE IN CONFINEMENT.

144. Though the act of April 27, 1914 (38 Stat., 354), requiring that time lost by soldiers shall be made good before their enlistments may be regarded as completed, does not apply to enlistments of marines it is applicable to marines in determining the date upon which they become entitled to continuous-service pay. For this purpose credit should be denied for time lost in enlistment periods terminating prior to April 27, 1914, by unauthorized absence in excess of one day, and for time lost in enlistment periods terminating subsequent to April 27, 1914, by unauthorized absence in excess of one day and for the additional reasons enumerated in the act. (21 Comp., 174, Sept. 23, 1914.)

(See "Continuous-service pay.")

ACCOUNTS.

(See also "Appropriations"; "Public money"; "Returns.")

200. All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them. (3623 R. S., and R. 4301.)

201. "All persons charged by law with the safe keeping, transfer, and disbursement of the public moneys * * * are required to keep an accurate entry of each sum received and of each payment or transfer." (3643 R. S.)

202. The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures. (28 Stat., 206; act July 31, 1894.)

203. A disbursing officer has no right to make any transfer of funds in his accounts from one appropriation to another. Such transfers never have been recognized by the accounting officers of the Government. This does not apply, however, to disbursements where all moneys received are on account of "General account of advances." (R. 4302.)

204. "General account of advances is not an appropriation, but is a fund provided by law as a convenient means of handling naval appropriation, and is made up of sums drawn from the several naval appropriations and placed in the hands of disbursing officers and agents of the Navy for proper expenditure." (Bu. Memo. 94, p. 912; Comp. Dec., Dec. 10, 1908.)

205. The disbursing officer's account with the Government is chargeable with funds received by him, from whatever source, for the use of the Government, and should receive a credit for all public funds expended by him. Each transaction must be shown to have been in accordance with law and regulation, and the facts must be substantiated in required form. Pay rolls and vouchers are rendered to the Auditor for the Navy Department for examination as to their correctness and to substantiate credits claimed by the disbursing officer in his account with the United States.

206. "Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties; or whoever, with like intent shall aid or abet any such officer, clerk, agent, or other person in so doing; or whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving or holding in trust for any person, any moneys, or securities, shall, with like intent, make

a false report of such moneys or securities, or whoever, with like intent, shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than $5,000, or imprisoned for not more than 10 years, or both." (Act Mar. 4, 1911.)

207. "A certificate of settlement of an account of a fiscal officer may be made for a period from July 1 to the succeeding June 30, or any portion of such period, but in no case will a certificate cover a period extending from a date within one fiscal year to a date within another fiscal year." In accord with this, in no case will a disbursing officer combine any part of the "first quarter" account with the account for the previous quarter; if an officer is detached from duty on June 30, he should render a complete account to June 30, and any expenditures made during the period allowed for settling accounts should be rendered in a separate supplemental account. In all cases accounts must include *all* payments and *only* payments made during the period covered, in order to be an exact record of the transactions actually taking place within that period. An account must never be held open to include payments made for supplies delivered or services rendered during the period of accounts but not paid until subsequent thereto, as in the case of the payment of rolls during month succeding that for which payment is made. (Bu. Memo. 76, p. 399: Cir. No. 38, Comp. Treas., June 17, 1907.)

208. The fiscal year of the United States begins on July 1 and ends on June 30 of the following year, the fiscal year taking its designation from the calendar year in which it ends.

209. "Hereafter all disbursing officers of the United States shall render their accounts quarterly; and the Secretary of the Senate shall render his accounts as heretofore; but the Secretary of the Treasury may direct any and all such accounts to be rendered more frequently when in his judgment the public interests may require." (26 Stat., 413; Act Aug. 30, 1890.)

210. Accounts of all officers of the Paymaster's Department of the Marine Corps shall be rendered monthly to the Auditor for the Navy Department, through the Paymaster, United States Marine Corps, Headquarters, Washington, D. C., and within 20 days after the close of the month for which rendered. (Authority: Sec. Treas., Mar. 24, 1908.)

211. Should it prove impracticable for any officer acting under the Paymaster's Department to render his accounts as required by the preceding paragraph, special application should be made in each instance for such further extension as might be necessary. Such applications should be addressed to the Paymaster, United States Marine Corps. (Authority: Sec. Treas., Mar. 24, 1908.)

212. All monthly accounts are required to be mailed or otherwise sent to the Paymaster, United States Marine Corps, Headquarters, Washington, D. C., within 20 days after the close of the period for which rendered. Letters of transmittal addressed to the Auditor for the Navy Department, via the Paymaster, will accompany monthly accounts of disbursing officers, as the date thereof will be the guaranty to the auditor that the account was deposited in the mail, or otherwise transmitted, within the time specified for the rendition of such accounts. A carbon copy of such letters marked "Copy for the information of the Auditor for the Navy Department" will be mailed to that official, direct.

213. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanations will be made in a letter accompanying the account.

214. The Paymaster, United States Marine Corps, shall transmit the accounts to the proper accounting officers of the Treasury Department so that they may be received by such officers within 20 days of their actual receipt by the officer stationed at headquarters in charge of the Paymaster's Department. (I. 3536 (4); Act July 31, 1894.)

215. Accounts should not be forwarded by express, except where other means of transmission are not available. (See art. 4923 N.; I. 1913.)

ADVANCES—ADVANCE PAY.

300. The President of the United States may direct such advances, as he may deem necessary and proper, to such persons in the naval service as may be employed on distant stations where the discharge of the pay and emoluments to which they are entitled can not be regularly effected. (1563 R. S.; 4456 R.) "Hereafter advances of pay not to exceed three months' pay in any one case may be made to officers ordered to and from sea duty and to and from shore duty beyond the seas, under such regulations as the Secretary of the Navy may prescribe." (Act Mar. 4, 1917.)

301. "The President may also direct such advances as he may deem necessary and proper to persons in the military and naval service employed on distant stations where the discharge of the pay and emoluments to which they may be entitled can not be regularly effected." (3648 R. S.)

302. Advances under section 3648, Revised Statutes, are not payments for services rendered, and the disbursing officer making the advance must show his authority and should not use pay vouchers, but should take credit "as for a transfer of funds"; and the officer receiving the money should render accounts the same as any other disbursing officer. (4 Comp., 252, Nov. 22, 1897.)

303. Advances of pay to officers will be made in accordance with the provisions of articles 4458 and 4459, N. R. 1913.

304. Where the paymaster paying an advance carries the accounts of the officers to whom such advance is paid no request for checkage should be made, but the amount paid should be checked against the officer's account prior to the preparation of transfer pay accounts.

305. A disbursing officer paying an advance to an officer not carried on his rolls will forward, without delay, to the proper disbursing officer a request for checkage (Form N. M. C. 301), in duplicate, of the amount so advanced. The accomplished request for checkage, when received from the disbursing officer making the checkage, will be forwarded to the auditor with the voucher upon which the advance was paid, or if the voucher in question has previously been forwarded the accomplished request will be forwarded separately.

306. Checkage of an authorized advance will not be made against sums accruing for commutation for quarters and for heat and light unless the officer to be checked so desires.

307. The auditor will invariably be advised, in all cases where checkages of advance is made at the request of another disbursing officer, as to—

(*a*) The name of the officer against whom the checkage is made.

(*b*) The name of the disbursing officer by whom the advance was made.

(*c*) The date and amount of the advance.

ADVANCES OF PUBLIC MONEY.

400. "No advance of public money shall be made in any case whatever, and in all cases of contracts for the performance of any service or the delivery of articles of any description for the use of the United States payment shall not exceed the value of the service rendered or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties and to the fulfillment of the public engagements. * * *" (3648 R. S.)

401. It shall not be lawful for any disbursing officer to advance or loan, under any pretense whatever, to any officer in the naval service any sum of money, public or private, or any credit, or any article or commodity whatever. (R. 4306; 1839 R. S.)

AIDS.

500. Each major general shall have three aids who may be selected by him from captains or lieutenants of the Army, and each brigadier general shall have two aids who may be selected by him from lieutenants of the Army. (1098 R. S.)

501. An aid to a major general shall be entitled to $200 a year in addition to the pay of his rank, and an aid to a brigadier general $150 a year in addition to the pay of his rank. (1261 R. S.)

502. Sections 1098 and 1261, Revised Statutes, are applicable to the Marine Corps under the provisions of section 1612, Revised Statutes, which reads in part as follows:

"Officers of the Marine Corps shall be entitled to receive the same pay and allowances * * * as are or may be provided by or in pursuance of law for the officers * * * of the Army." (12 Comp., 34, July 18, 1905.)

503. The pay of an aid should not be included in computing an officers longevity pay. (Dec. U. S., Jan. 6, 1908.)

504. An officer of the Marine Corps with the rank of colonel, though commanding a body of marines having brigade organization, and performing duties ordinarily performed by a brigadier general, is not entitled to select and assign a lieutenant to act as his aid, and the officer so selected is not therefore entitled to be paid as aid. (Bu. Memo. 122, p. 1717; Comp. Dec. Apr. 27, 1911.)

505. Only the number of aids authorized by law can be allowed the additional compensation attached to the office regardless of the number that may be selected and assigned to such duty. (6 Comp., 154, Aug. 26, 1899.)

506. An officer is entitled to the additional pay allowed an aid when said officer enters upon the duties under proper designation as aid, and is entitled to such pay while on authorized leave, provided during such leave his designation as aid remains unchanged. (17 Comp., 104, Aug. 12, 1910.)

507. An aid is entitled to the additional pay from the date of reporting in person for duty. (Second Comp., Dec. 9, 1893.)

508. An aid is entitled to pay to include the date of actual relief if on duty, but if on leave of absence is entitled to pay to the date of order relieving him. If the general is retired, the aid is relieved as of the date of such retirement.

509. An aid's pay ceases on the day preceding the date of his promotion. (M. S. Dec. Comp., June 26, 1905.)

510. Pay for duty as aid will be included in the amount of the six months' gratuity to be paid under the act of May 13, 1908, as amended by the act of August 22, 1912. (14 Comp., 851, June 8, 1908.)

511. Pay as aid is pay for a special assignment or detail, and should not be included in computing the 10 per cent additional pay of marine officers serving afloat. (21 Comp., 848, June 4, 1915; idem, Bu. Memo. 172, p. 3701.)

512. Pay as aid is pay for a special assignment and will not be included in computing the 10 per cent additional for foreign shore service under the act of June 30, 1902. (32 Stat., 512; 21 Comp., 848, June 4, 1915; Bu. Memo. 172, p. 370; 21 Comp., 811, May 19, 1915; Bu. Memo. 171, p. 3630.)

513. Additional pay for duty as aid should be claimed by officers on "officer's pay voucher" (Form N. M. C. 426, revised), and included in their regular monthly pay, notation being made on the voucher after the words "For pay as," "on active duty and aid to major general; brigadier general," followed by the date of order assigning the officer to such duty.

514. Pay as aid should be transcripted to show said amount on the "Recapitulation and transcript" as a separate item in the colum "Miscellaneous credits," noting thereover "Aid."

ALLOTMENTS.

(See 1576, R. S.)

600. The Secretary of the Navy * * * is hereby authorized to permit officers of the Navy and the Marine Corps to make allotments from their pay, under such regulations as he may prescribe, for the support of their families or relatives, for their own savings, or for other proper purposes, during such time as they may be absent at sea, on distant duty, or under other circumstances warranting such action. (Act. June 10, 1896; 29 Stat., 361.)

601. For regulations governing allotment see articles 4472 to 4479, inclusive, N. R. 1913.

602. Clerks to assist paymasters of the Marine Corps whose pay is fixed by the act of June 24, 1910 (36 Stat., 625), are entitled to make allotments of their pay under the provisions of the act of June 10, 1896 (29 Stat., 361). (17 Comp., 666, Mar. 9, 1911; Bu. Memo. 121, p. 1699.)

603. An officer granting an allotment should submit for the inspection of the disbursing officer registering the same a certified copy of his orders to sea or foreign shore service, but no copies of orders are required to accompany the allotment granted forms as transmitted by the disbursing officer registering the allotment to the Paymaster, United States Marine Corps.

604. The commanding officer should be careful to prevent grantors from allotting so much of their pay as would interfere with the authorized checkage for post exchange, or for other checkages, such as loss of accoutrements, etc.

605. Before witnessing an allotment the commanding officer should satisfy himself that the allotment is not made for the purpose of obtaining an advance on the man's pay.

606. The date of the first payment of an allotment should be made sufficiently remote to allow notice to reach the Navy allotment office not later than the 10th of the month for which the first payment is made.

607. Allotments granted by enlisted men will not be made to run beyond the end of the current enlistment.

608. Allotments stopped because of the reported desertion of the allottor are not revived upon acquittal, but a new allotment may be made.

609. Allotments granted by officers and enlisted men will, when practicable, be executed on the typewriter. Two copies of N. M. C. 535 and one copy of N. M. C. 535a will be prepared at the station of the grantor and, in the case of an enlisted man, must be approved and witnessed by his commanding officer. One copy of N. M. C. 535 and N. M. C. 535a must in all cases be signed by the grantor, and, in the case of an enlisted man, witnessed by his commanding officer. *All* copies will be forwarded to the disbursing officer having the grantor's account.

610. Good carbon paper will be used in preparing allotments granted, as the Navy disbursing officer will accept *legible* carbon copies *only*.

611. In writing the grantor's name on Forms N. M. C. 535 and 535a, the surname must be stated first, followed by the *initials only* of the man's Christian name, e. g., "Smith, J. E.," but the grantor should sign his first name in full, followed by middle initials, if any; e. g., "James E. Smith."

612. In designating the allottee, the first name in full and middle initials, if any, must be stated, and great care exercised to insure absolute accuracy in the spelling of all names and addresses. The titles "Mr." and "Mrs.," "Miss," etc., should in no case be used. The name of a married woman should be entered thus: "Mary R. Rose," not "Mrs. John J. Rose."

613. Allotments must be submitted without corrections or erasures; must not be folded, and should be forwarded with a letter of transmittal in time to reach the office of the Navy disbursing officer before the 10th of the month in which the first payment is to be made. (See Bu. Memo. 130, p. 1941.)

614. When allotments of enlisted men are approved by commanding officers ashore or afloat, they will at once be fully described in the space provided in the "service record books" of the men concerned.

615. All allotments registered by marines at sea should be "approved and witnessed" by the commanding officer or noncommissioned officer in charge of the marine detachment, and registered by the pay officer of the vessel. Such approval affords the officer or noncommissioned officer in charge of the marine detachment an opportunity to make the necessary entry in the man's service record book regarding the allotment, which should be made in all cases immediately after its approval.

616. Upon receipt by disbursing officers of an allotment granted, one copy of N. M. C. 535, and one copy of N. M. C. 535a, will be attested and forwarded without delay through the Paymaster, United States Marine Corps, to the Navy disbursing officer, Washington, D. C., with a letter of transmittal, setting forth the number of allotments so transmitted and the names of the grantors. The Navy disbursing officer will acknowledge receipt of the allotments by indorsement on this letter, upon receipt of which proper entry shall be made in each case in the space provided on form N. M. C. 535.

617. Upon receipt of a copy of the report of transfer (N. M. C. 312) of any enlisted man of the Marine Corps, ashore or afloat, having an allotment, the disbursing officer who carries the man's accounts will immediately transfer the allotment, using Form N. M. C. 658. This form should be prepared in triplicate, two copies to be forwarded direct to the pay officer of the ship or station to which the man is reported transferred, and the third copy to the Paymaster, United States Marine Corps, Headquarters, Washington, D. C. The Paymaster to whom the allotment is transferred will receipt one copy of the form and return it to the disbursing officer from whom received. If the man is again transferred after the transfer of allotment (N. M. C. 658) has been receipted, the Paymaster will further transfer the allotment as above, without checkage, to the Paymaster of the man's new ship or station.

618. The transfer of allotments of all marines transferred to the west coast of the United States should be forwarded direct to the assistant paymaster, Marine Corps, 36 Annie Street, San Francisco, Cal.; those of marines transferred to posts east of the Mississippi River and north of Philadelphia, Pa., should be forwarded direct to the assistant paymaster, Marine Corps, 291

Broadway, New York, N. Y.; and those transferred to other posts within the United States should be forwarded direct to the Paymaster, Marine Corps, Headquarters, Washington, D. C.

619. Upon the transfer of a man to another ship or station, the commanding officer of marines afloat shall invariably furnish a copy of the report of transfer to the pay officer as notice to him to transfer the allotment. (See I. 4904.)

620. Upon the transfer of a marine officer having an allotment, a complete record thereof should be entered on his transfer pay accounts as transmitted to the disbursing officer who is to take up his accounts. A triplicate copy of the transfer pay account in such cases should be prepared and forwarded to the Paymaster, United States Marine Corps, except in case the officer's account is transferred to the Paymaster, United States Marine Corps, in which case the forwarding of the third copy will not be necessary.

621. When the grantor of an allotment is about to be transferred the Paymaster should check against his account a sum sufficient to cover the amount of the allotment payable during the time that will probably elapse before the transferred account will be taken up. (See R. 4476–1.)

NOTE.—This regulation does not apply to enlisted men of the Marine Corps, as no transfer pay accounts are required except in the case of dead men, deserters, and general court-martial prisoners.

622. In cases of death, desertion, or absence under circumstances indicating desertion, forfeiture of pay by sentence of a court-martial, where such forfeiture, in addition to the allotment, would place the grantor in debt to the Government, or indebtedness in a sum larger than can be canceled by pay due or shortly to become due, prompt notice should be furnished the Paymaster carrying the accounts of the man concerned, the telegraph or cable being used if necessary, in order that the stoppage of any allotment may be effected.

623. Upon discharge at a distant station prior to the expiration of enlistment, the allotment should be checked for as many months in advance as it will probably require for the request for stoppage to reach the Navy disbursing officer, Washington, D. C., cable being used if advisable. The request for stoppage of an allotment should reach the Navy disbursing officer not later than the 15th of the month following the last month charged, unless loss to the grantor might occur by such limitation, in which case the request should be forwarded at the earliest practicable date, with an explanation of the urgency involved.

624. Notice of all allotments stopped for any cause or expired by limitations will, when made by officers of the Paymaster's Department of the Marine Corps, be prepared on Form N. M. C. 303.

625. When allotments are to be stopped for any cause other than on account of expiration, the notice (N. M. C. 303) should be prepared in triplicate (exclusive of retained or file copy), two forwarded to the Navy allotment officer, Washington, D. C., direct, and the third mailed to the Paymaster, United States Marine Corps, Washington, D. C. The following notation should be made on the triplicate: "Copy for the information of the Paymaster, U. S. M. C." One copy of the notice required by this paragraph will be receipted by the Navy allotment officer, and returned to the Paymaster from whom it was received. When stopped by limitation (expiration of period for which

registered) notice should be prepared in duplicate (exclusive of retained or file copy); one copy mailed direct to the Navy allotment office, Washington, D. C., and the other to the Paymaster, United States Marine Corps, Washington, D. C.

626. When a request is made for the stoppage of an allotment payable to a bank or similar institution, the address of such payee must in all cases be stated, as many of these institutions having the same name are located in different cities.

627. When necessary to stop an allotment by cable or telegraph, the following data should be given, viz: Grantor's full name, amount per month, name of ship on which allotment was originally registered, and last month charged, e. g., "R. S. Brown, fifty dollars, *California*, after October payment." In case the grantor has more than one allotment payable to different payees, the name of the payee must also be given.

628. Commanding officers of marines afloat or at stations paid by a naval pay officer will report monthly on the form provided (N. M. C. 660) to the Paymaster, United States Marine Corps, all allotments of officers and enlisted men registered during the month by the pay officer of the ship or station. This form will be prepared monthly whether allotments have been registered during the month or not, and will accompany the pay roll to the pay officer settling such roll, who will, if the facts stated on the form agree with his records, sign the statement to that effect in the space provided on the form and transmit same to the Paymaster, United States Marine Corps, via the Bureau of Supplies and Accounts. (See I, 3645–2.)

629. Payments on account of allotments are to be made to the allottees in the month following the month for which the checkage is made against the account of the grantor, i. e., if first payment of an allotment is November, 1910, the allottee will ordinarily receive the first installment on said allotment in December, probably before the 10th.

630. Allotments will ordinarily be charged in full against the pay of the grantor on the 1st day of each month but in case of officers serving on a vessel or at a station within easy reach of the Treasury Department one-half of the allotment *may* be charged against the first half month's pay and the balance against the second half month's pay. When the grantor is serving on a foreign station or on a vessel in foreign waters the allotment shall be charged in full at the beginning of each month. (Authority: Sec. Navy, July 29, 1909; Bu. Memo. 101, p. 1235.)

631. Commanding officers and others charged with the rendition of marine pay rolls will take particular care to see that all allotments in force as shown by the service record books of the men of their command are properly checked on the pay roll.

632. "If an erroneous payment is made because of the failure of an officer responsible for such report to report, in the manner prescribed, the death of a grantor, or any fact which renders the allotment not payable, then the amount of such erroneous payment shall be collected from the officer who fails to make such report, if such collection is practicable." (Act Mar. 2, 1901, 31 Stat., 895.)

633. When a Paymaster fails to notify the Navy allotment officer to discontinue the allotment of a deserter, and such failure results in an illegal payment

to the allottee after the deserter is so declared, the amount of such illegal payment is chargeable to the pay officer. (Bu. Memo. 95, p. 941; Comp. Dec., Jan. 30, 1909.)

634. Allotments are in the nature of powers of attorney, which are revoked by the death of the principal. If the soldier dies before the allotment is in the possession of the allottee, the allotment is not payable, but becomes part of the estate of the soldier and is subject to the control of his legal representatives. (10 Comp., 208, Aug. 27, 1903.)

635. If the "allottee failed to reduce the allotment to possession prior to the soldier's dishonorable discharge from the service with forfeiture of all pay and allowances then due, payment of the allotment is not authorized." (Comp., Oct. 17, 1907.)

636. Allotments do not give a vested right to the money allotted and an allotment deducted from the pay of a soldier, who deserts before payment of the amount to the allottee, is not payable, but is forfeited to the United States. (Comp., July 16, 1903.)

637. On the death of an allottee before payment or issue of check, the amount reverts to the soldier and does not become a part of the allottee's estate, subject to the control of his legal represenatives. (Comp., Aug. 2, 1900; Digest Comp., Oct. 1, 1894, to June 30, 1902, p. 166; 14 M. S., 371.)

638. An allottee is not entitled to be paid the amount of an allotment registered in his favor by a grantor who deserted before payment of the allotment could be made. (Bu. Memo. 107, p. 1313; Comp. Dec., Jan. 7, 1910.)

639. The death of a soldier operates to revoke an allotment of a portion of his pay made by him. (10 Comp., 208, Aug. 27, 1903.)

640. The insanity of an allottee who is not a member of the allottor's family, or a relative, works a revocation of the allotment. The trustee of such insane allottee can not act for the allottee, nor execute a valid receipt for money paid in carrying out the purpose of the allotment after the commencement of the insanity. (2 Comp., 652, June 27, 1896.)

APPOINTMENT OF OFFICERS.

700. An officer not bonded, on first claiming pay after his entry into the service, shall furnish the disbursing officer with a copy of his appointment and oath of allegiance, or of the letter accompanying his commission, certified by himself to be correct; and in his certificate he shall state the date of his acceptance of the appointment and of his taking the oath required. A bonded officer shall furnish a certified copy of the letter approving his bond, in addition to the above. (See R., 4416–2.)

701. The following is the official form of acceptance and oath of office required by law:

_____, 191_____

SIR: I hereby accept the appointment as a second lieutenant in the United States Marine Corps, dated _____, 191____, with rank from _____, 191____ transmitted by letter of the Major General Commandant dated _____, 191____

Very respectfully,

_____

Second Lieutenant, United States Marine Corps.

OATH OF OFFICE.

To the SECRETARY OF THE NAVY:

Having been appointed a second lieutenant in the United States Marine Corps, I, _____, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter; so help me God.

_____

_____ } ss.
_____

Subscribed and sworn to before me this _____ day of _____, 191____

_____

_____

702. The copies required by paragraph 700 should be prepared in duplicate and should accompany the first voucher upon which pay is claimed. Disbursing officers are required to file one of the copies with the original voucher transmitted with their returns, and the other with the duplicate voucher retained by them.

703. A midshipman who, upon graduation from the Naval Academy, is appointed a second lieutenant in the Marine Corps is entitled to the pay as such from the date stated in his commission. (Act Mar. 3, 1893, 27 Stat., 716; Bu. Memo. 111, p. 1418.)

704. In transcripting vouchers of newly appointed officers disbursing officers will show in the column of "Remarks" on the "Recapitulation and transcript" (Form N. M. C. 434) the office to which appointed, and the date of acceptance, and the date of the execution of the oath.

(For appointments and promotions in the case of enlisted men see "Non-commissioned officers.")

APPROPRIATIONS.

800. No money shall be drawn from the Treasury but in consequence of appropriations made by law * * *. Sec. 9, clause 7, Constitution of the U. S.)

801. All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others. (3678 R. S.)

802. That from and after the 1st of July, 1874, and of each year thereafter, the Secretary of the Treasury shall cause unexpended balances of appropriations which have remained on the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, * * * or to pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress. (Sec. 5, act June 20, 1874; 18 Stat., 110.)

803. No specific or indefinite appropriation made hereafter in any regular annual appropriation act shall be construed to be permanent or available continuously without reference to a fiscal year unless it belongs to one of the following five clauses: "* * * and pay of the Navy and Marine Corps," last specifically named in and excepted from the operation of the provisions of the so-called "covering-in act" approved June 20, 1874, or unless it is made in terms expressly providing that it shall continue available beyond the fiscal year for which the appropriation act in which it is contained makes provision. (Sec. 7, act Aug. 24, 1912, 37 Stat., 487.)

804. All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year, and the balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations. (3690 R. S.)

805. In the absence of any provision of law making appropriations available at an earlier date, they do not become available until July 1. (Comp. Dec., June 26, 1905.)

806. All funds for disbursement by disbursing officers of the Marine Corps are obtained under "General account of advances" as authorized by the act of June 19, 1878 (20 Stat., 167). (See "Requisition for funds.")

807. "General account of advances" is not an appropriation within the meaning of that term but it is the total of all appropriations made for the Navy and Marine Corps, and all moneys are now drawn under that title. (Treas. Cir. 11, Feb. 3, 1908.)

808. "General account of advances" is a fund provided by law as a convenient means of handling naval appropriations and placed in the hands of disbursing officers and agents for proper expenditure. (Bu. Memo. 94, p. 913; Comp. Dec., Dec. 10, 1908.)

809. No executive departmet or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such appropriations shall be adhered to and shall not be waived or modified, except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment * * *; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than $100 or by imprisonment for not less than one month. (3679 R. S. as amended by act of Feb. 27, 1906; I. 16.)

810. The Paymaster of the Marine Corps will advise the Quartermaster, United States Marine Corps, of all disbursements made by his department which are chargeable to the appropriation "Maintenance, Quartermaster's Department, Marine Corps," segregating the various items chargeable.

811. An act of Congress is law from the date of its passage, but when such act contains a proviso that it shall take effect and be in force on a future date the words *heretofore* and *hereafter* whenever used in said act refer to the date when it is made to take effect by express terms and not the date of passage. (17 Comp., 672, Mar. 14, 1911.)

812. The naval appropriation act of March 3, 1915, provided in part: "That the number of gunnery sergeants heretofore authorized is increased by 20 * * *." This provision for the appointment of additional noncommissioned officers is permanent legislation and became effective immediately upon the approval of the act. While the word "hereafter" used in the provisions contained in appropriation acts is commonly indicative of permanent legisla-

tion, other language may have the same effect, where the purpose is clear. (File 5942–192, Sec. Navy, Mar. 12, 1915; see also Memo. J. A. G., Mar. 5, 1915; Navy Court-Martial Order No. 12, 1915.)

813. Where an appropriation specifies certain items and the amount that may be expended for each, but contains a clause to the effect that the entire appropriation shall be disbursed and accounted for under one general title and for that purpose shall constitute one fund, payment of expenditures under any particular item in excess of the amount provided therefor is authorized, provided that the aggregate amount appropriated for all the items is not thereby increased. (22 Comp., 461, Mar. 14, 1916.)

ARREARS.

900. No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he is liable. (1766 R. S.)

The foregoing section has not in practice been so strictly construed as to preclude the making of stoppages against the pay of officers and enlisted men in such monthly amounts as to leave a margin for necessary living expenses. Thus where the stoppage against an enlisted man was $100, advised that it be collected at the rate of $10 per month. (Dig. Op. J. A. G., Army, p. 865, B2.)

901. Persons in "arrears" are only such, as having previous transactions of a pecuniary nature with the Government, are found, upon the settlement of these transactions, to be in arrears to it. (11 Op. Atty. Gen., 52.) This section only applies to cases in which the party who claims compensation is liable to the United States. (Hedrick *v.* U. S., 16 Ct. Claims, 88.)

902. The phrase "who is in arrears to the United States," contained in the act of January 25, 1828 (1766 R. S.), applies only to persons who, having had previous transactions of a pecuniary nature with the Government, are found upon the settlement of those transactions, to be in arrears. (11 Op. Atty. Gen., 52.) Where an officer of the Army assigned his pay accounts in payment of certain indebtedness, which accounts the Paymaster General declined to pay, for the reason that, on the maturity thereof, the officer was in arrears to the United States, *held* that the refusal of the Paymaster General was in accordance with section 1766 of the Revised Statutes. (17 Op. Atty. Gen., 30.)

903. Money accruing from commuted rations and from the commutation of quarters may be paid regardless of the person's indebtedness. (R. 4305–2.)

904. Checkage of an authorized advance should not be made against sums accruing for commutation for quarters and for heat and light unless the officer to be checked so desires.

ATTACHMENT OF PAY.

1000. No trustee process, garnishment, injunction, or attachment can be recognized by officers of the Government in respect of moneys due creditors of the United States. (Digest 2d Comp., sec. 10, ed. 1869.)

1001. An attachment can not be enforced against public money in the hands of a disbursing officer of the Government, and he is authorized to pay the Government's creditor without regard to such attempted levy. (1 Comp., 171, Jan 19, 1895.)

1002. There is no authority of law for stopping the pay of an officer to satisfy his private creditors. (Sec. War, July 1, 1903.)

AUDITOR FOR THE NAVY DEPARTMENT.

1100. "The Auditor for the Navy Department shall receive and examine all accounts * * * relating to the * * * Marine Corps, * * * and all other business within the jurisdiction of the Department of the Navy, and certify the balances arising thereon to the Division of Bookkeeping and Warrants, and send forthwith a copy of each certificate to the Secretary of the Navy. The Auditor for the Navy Department may suspend items in an account in order to obtain further evidence or explanations necessary to their settlement. The balances certified by the auditor upon the settlement of public accounts shall be final and conclusive upon the executive branch of the Government. except that any person whose accounts may have been settled or the head of the executive department to which the account pertains may, within a year, obtain a revision of said settlement by the Comptroller of the Treasury. Any person accepting payment under settlement by an auditor shall be thereby precluded from obtaining a revision of such settlement as to any items upon which payment is accepted." (Secs. 7 and 8 Act July 31, 1894, 28 Stat., 207, 208; Supp. R. S., vol. 2, pp. 214, 215.)

1101. Appeal for a revision by the Comptroller of the Treasury, under the foregoing law, is authorized upon items disallowed by the auditor, but not upon items only suspended.

1102. The accounts of all disbursing officers of the Marine Corps should be forwarded to the Auditor for the Navy Department, Treasury Department, Washington, D. C., through the Paymaster, United States Marine Corps.

1103. "The accounting officers have a right to reopen accounts which have been settled by themselves to correct errors, either of law or fact, but they are not authorized to reopen accounts which have been settled by their predecessors except upon the production of newly discovered evidence or to correct mistakes of fact, or for fraud or collusion." (11 Comp., 459, Feb. 17, 1905.)

1104. A disbursing officer by the voluntary repayment of an amount disallowed by an auditor forfeits his right to a revision of the account by the Comptroller of the Treasury. (12 Comp., 158, Sept. 23, 1905; see also 5 Comp., 335, Dec. 23, 1898.)

1105. In order to avoid losing the right to a review of the case by the Comptroller of the Treasury, officers should not make voluntary payment in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

1106. In writing to the Auditor for the Navy Department relative to matters pertaining to pay accounts, claims, deposits, etc., of enlisted men, disbursing officers should state in full the Christian and surnames of the persons mentioned. Correspondence on the subjects enumerated should ordinarily, however, be addressed to the Paymaster, United States Marine Corps, but, if addressed to the Auditor, should be forwarded through the Paymaster, United States Marine Corps.

AVIATION.

OFFICERS.

1200. "Hereafter officers of the * * * Marine Corps appointed student naval aviators, while lawfully detailed for duty involving actual flying in aircraft, including balloons, dirigibles, and aeroplanes, shall receive the pay and allowances of their rank and service plus 35 per cent increase thereof; and those officers who have heretofore qualified, or may hereafter qualify, as naval aviators, under such rules and regulations as have been or may be prescribed by the Secretary of the Navy, shall, while lawfully detailed for duty involving actual flying in aircraft, receive the pay and allowances of their rank and service plus 50 per cent increase thereof." (Act Mar. 3, 1915, 38 Stat., 939.)

1201. "The officers detailed and the enlisted men of the Naval Flying Corps shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in the Navy and Marine Corps detailed to duty with aircraft involving actual flying." (Naval app. act, Aug. 29, 1916.)

1202. Officers of the Marine Corps lawfully detailed as student naval aviators or naval aviators are entitled to the increased pay therein provided on base and longevity pay only, and all allowances except those furnished in kind (except commutations of heat and light).

Mileage is an allowance within the meaning of the law and is subject to the increase. (19 Comp., 649, Apr. 8, 1913; Comp. Dec., May 9, 1913; Bu. Memo. 147, p. 2521.)

1203. (*a*) "In the event of naval aviators being ordered to duty in connection with the aviation service that does not require "flying" as a part of that duty, the aviator concerned shall promptly inform the department, and the officer having his accounts, in order that additional pay allowed by law for duty involving actual flying in aircraft may cease during the time they are so employed." (N. D. G. O. No. 205-3.)

(*b*) "A naval aviator ordered to proceed to certain points for temporary duty in connection with the design of aeroplane motors, which duty is designated in his orders as in addition to his present duties, is entitled to the increased compensation allowed by law for mileage performed under said orders from the date of his qualification and designation as naval aviator, even though the orders designating him as naval aviator were not received by him prior to the completion of the travel ordered." (Bu. Memo. 191, p. 4149.)

1204. Officers of the Marine Corps on aviation duty are not, under section 1612 of the Revised Statutes, entitled to the same additional pay as is provided by law for officers of the Army performing such duty, additional pay for officers

of the Marine Corps for aviation duty being fixed by the act of March 4, 1913 (37 Stat., 891, 892), and later by the act of March 3, 1915 (38 Stat., 939), and act of August 29, 1916. (21 Comp., 20, July 27, 1914.)

1205. Officers properly detailed for aviation duty who while on duty are actual fliers as provided by law, are entitled to the increased pay for such while on authorized leave of absence, provided the detail remains unrevoked, during the period of the leave. (Bu. Memo. 162, p. 3333; Comp., Aug. 14, 1914; Bu. Memo. 179, p. 3862; Comp. Dec., Jan. 4, 1916; 22 Comp., 292.)

1206. "The increased pay authorized for officers of the Navy or Marine Corps while detailed on certain aviation duty and the increased pay authorized for sea duty or foreign-shore service is each to be computed upon the base pay increased by length of service and neither increase of pay above named is to be computed on the other." (22 Comp., 11, July 15, 1915.)

1207. The additional 35 or 50 per cent increase should be computed on the commutation for quarters paid to an officer as same is in the nature of an allowance. This does not apply where an officer is furnished public quarters at the post where he may be serving. (Comp. Dec., Apr. 8, 1913; 19 Comp., 649.)

1208. An officer of the Navy who was detailed on aviation duty prior to the passage of the act of March 3, 1915, and who was, subsequent to the passage of that act, designated as a naval aviator, is entitled to additional pay from that date. (Bu. Memo. 171, p. 3635; Comp. Dec., May 22, 1915.)

1209. An officer detailed for aviation duty is entitled to the increased pay authorized by law, from the date of the issuance to him of orders for such duty if he was engaged in actual flying when the orders were issued. (Bu. Memo. 146, p. 2483; Comp. Dec., Apr. 4, 1913.)

1210. Commanders in chief, commanding officers of vessels and shore stations, and commandants of naval stations are authorized, in cases of necessity, to issue orders detailing officers of the Marine Corps to duty as naval aviators or student naval aviators when they are required to actually fly in aircraft and when conditions no longer require the assignment of officers to this duty the proper officer will issue the necessary orders relieving them. Such orders, accompanied by two carbon copies thereof, must in all cases be forwarded to the Major General Commandant for approval, and the increased pay and allowances will not be paid to the officer so detailed until the orders have been so approved, when the increased pay should be paid from the date of reporting for duty in actual flying. (Cir. Letter N. D., May 21, 1915, Hdqrs. M. C., file No. 50471.)

1211. Officers of the Marine Corps claiming the increased pay as student naval aviators or naval aviators should file with the first pay voucher (Form N. M. C. 426), upon which such pay is claimed, certified copies, in duplicate, of their approved orders, and on each subsequent voucher submitted during the continuance of the duty, should enter thereon and sign the following certificate: "I certify that I have continued on duty as student naval aviator, or naval aviator, involving actual flying in aircraft under orders dated _____ during the period covered by this voucher." Similarly officers relieved from aviation duty should file copies of their relief orders with the last voucher upon which the increased pay is claimed and certify on the face of the voucher the date of actual relief from duty.

1212. Vouchers upon which increase is claimed for aviation duty should be prepared on the forms prescribed for the specific purpose, i. e., either pay (426) or mileage voucher (421), and the 35 or 50 per cent increase should be entered as a separate item, a notation being made opposite thereto as follows: "35% (or 50%) increase, act 3-3-15."

1213. Disbursing officers should transcript vouchers upon which increases for aviation duty have been paid to show separately, in the appropriate column, on the "Recapitulation and transcript," the amounts upon which the increase has been computed and immediately over such amounts the amount of the increase with the proper notation, "35% (or 50%)." In the column of remarks the notation "Naval aviator" or "Student aviator" should be entered.

ENLISTED MEN.

1214. (*a*) Hereafter enlisted men of the Marine Corps, while detailed for duty involving actual flying in aircraft shall receive the pay and the permanent additions thereto, including allowances, of their rating and service or rank and service, as the case may be, plus 50 per cent thereof. (Act Mar. 3, 1915, 38 Stat., 939.)

(*b*) "An enlisted man of the Navy designated for duty involving actual flying in aircraft who was ordered 'for special temporary duty under instruction in the construction and design of gasoline engines,' which duty did not involve actual flying in aircraft, is not entitled to the additional pay authorized by the act of March 3, 1915, for aviation duty." (M. S. Comp. Dec. Jan. 25, 1917.)

1215. The act approved August 29, 1916, provides that nothing in this act shall be so construed as to prevent the detail of officers and enlisted men of other branches of the Navy as student aviators or student airmen in such numbers as the needs of the service may require. Such officers and enlisted men, while detailed as student aviators and student airmen involving actual flying in aircraft, shall receive the same pay and allowances that are now provided by law for officers and enlisted men of the same grade or rank and rating in the Navy detailed for duty with aircraft.

1216. The increased pay for aviation duty in the case of enlisted men in the Marine Corps is to be computed upon the pay and permanent additions thereto of their rank and service and the increased pay for sea duty or foreign shore service is to be computed on the same pay and permanent additions thereto of their rank and service, but neither increase of pay named is to be computed on the other. (22 Comp., 11, July 15, 1915.)

1217. The additional pay for aviation duty in the case of an enlisted man in the Marine Corps is computed only on the base pay of the rank, together with the increase for length of service and on pay for good conduct medal and bars, but not on pay for special assignments such as cooks, messmen, marksmanship qualifications, signalmen, gun pointers, gun captains, Navy mail clerks, etc. (21 Comp., 811, May 19, 1915; 21 Comp., 863, June 10, 1915; 22 Comp., 11, July 15, 1915.)

1218. Enlisted men detailed under the act of March 3, 1915, for duty involving actual flying in aircraft are entitled to the additional compensation provided for such duty while on authorized leave during the continuance of such

detail provided the detail remains unrevoked during the period of authorized absence. (Bu. Memo. 179, p. 3862; Comp. Dec. Jan. 4, 1916; 22 Comp., 292.)

1219. Where men are entitled to additional pay for aviation duty the first pay roll upon which the credit is made should show: "Aviator" or "Student aviator" from _____ date _____ Auth. (MGC or other proper authority _____(date))." Subsequent rolls need show only the word "Aviator" or "Student aviator" over the credit. When detail is discontinued or revoked the roll will show: "Detail as aviator or student aviator" discontinued or revoked _____(date).

1220. The increased pay for aviation duty should be shown on the pay roll in a lump sum in the column "Miscellaneous credits" with notation "Aviator."

BANDS.

1300. "The band of the United States Marine Corps shall consist of 1 leader, whose pay and allowances shall be those of a captain in the Marine Corps; 1 second leader whose pay shall be $150 per month and who shall have the allowances of a sergeant major; 10 principal musicians, whose pay shall be $125 per month; 25 first-class musicians, whose pay shall be $100 per month; 20 second-class musicians whose pay shall be $85 per month; and 10 third-class musicians whose pay shall be $70 per month; such musicians of the band to have the allowances of a sergeant and to have no increase in the rates of pay on account of length of service * * *. (Naval App. act Aug. 29, 1916, 39 Stat., 612.)

1301. "When an enlisted man shall have served 30 years either in the Army, Navy, or Marine Corps, or in all, he shall, upon making application to the President, be placed upon the retired list, with 75 per cent of the pay and allowances he may then be in receipt of, and that said allowance shall be as follows: $9.50 per month in lieu of rations and clothing and $6.25 per month in lieu of quarters, fuel, and light: *Provided*, That in computing the necessary 30 years' time all service in the Army, Navy, and Marine Corps shall be credited." (Act Mar. 2, 1907, 34 Stat., 1218.)

1302. "A musician of the Marine Band retired under the act of February 14, 1885, should be paid three-fourths of the pay of his grade, as fixed by law from time to time, notwithstanding that it may not be the same as it was when he was retired." (8 Comp., 846, June 11, 1902.)

NOTE.—The act of February 14, 1885, quoted above was repealed by the provisions of the acts of September 30, 1890, and March 2, 1907.

1303. "By virtue of the act of March 2, 1907, a first-class musician, United States Marine Corps, who was on the retired list on the date of passage of the naval appropriation act of August 29, 1916, is entitled, after that date, to three-fourths of the pay provided in the act last mentioned for first-class musicians on the active list." (23 Comp., 239, Oct. 7, 1916.)

1304. The musicians of the Marine Band shall be entitled to receive $4 a month each, in addition to their pay as noncommissioned officers, musicians, or privates of the Marine Corps, so long as they shall perform, by order of the Secretary of the Navy or other superior officer, on the Capitol grounds or the President's grounds. (1613 R. S.; R. 4442–14.)

1305. There is no appropriation from which members of post and regimental bands of the Marine Corps may be given additional pay for such service

BILLS OF EXCHANGE.

1400. When an officer of the Paymaster's Department is ordered to expeditionary duty or aboard a sea-going vessel where funds can not be obtained by requisition as needed, such officer should make written application to the Secretary of the Navy, through the Paymaster of the Marine Corps, for authority to draw bills of exchange to supply himself with funds.

1401. For instructions regarding bills of exchange, see articles 4366, 4367, and 4368, Navy Regulations, 1913.

1402. Messrs. Speyer Bros., No. 7 Lothbury, London, England, have been appointed special fiscal agents of the Navy Department at London, vice Messrs. Seligman Bros., to take effect July 1, 1913. (Dept. 28448–4, June 9, 1913; Manual for Pay Officers Afloat, 792.)

1403. All correspondence relative to bills of exchange drawn by officers of the Paymaster's Department of the Marine Corps should be forwarded through the Paymaster of the Marine Corps, Headquarters, Washington, D. C.

1404. Disbursing officers selling bills of exchange should take up the face of the bill and take up or expend as separate entries the gain or loss, respectively.

1405. The transfer of funds by a disbursing officer in the United States to a disbursing officer in a foreign country through the medium of a bill of exchange purchased of a banker in the United States and payable in the currency of the foreign country is not authorized. (Bu. Memo. 181, p. 3924; Comp. Dec., Mar. 17, 1916.)

BLANK FORMS.

1500. The comptroller shall, under the direction of the Secretary of the Treasury, prescribe the form of keeping and rendering all public accounts except those relating to postal revenues and expenditures therefrom. (Act July 31, 1894, 28 Stat., 206.)

1501. Necessary forms for negotiating bills of exchange should be obtained by a disbursing officer prior to his departure for foreign duty. Requisitions for these forms should accompany application for authority to draw bills of exchange.

1502. Requisitions should be invariably prepared in duplicate, and submitted by officers in command of detachments or posts of the corps to the paymaster who carries the accounts of their command.

1503. The standard blank forms used in the preparation of Marine Corps accounts, both the S. & A. and N. M. C., with the notes and directions thereon, have the force and effect of Navy Regulations, when not in conflict therewith.

1504. The number of blank forms requisitioned should be restricted to actual requirements for at least three months, and should not be for more than a supply for one year, except for ship's detachments.

1505. Care should be exercised in the use of blank forms, to the end that waste may be avoided.

1506. The receipt of blank forms should be promptly acknowledged by indorsement on Form N. M. C. 290.

BONDS.

1600. Officers of the Paymaster's Department of the Marine Corps are required to furnish bonds for the faithful performance of their duties. (Secs. 1383, 1560, 3614, R. S.; acts approved Mar. 2, 1895, May 27, 1908, and Aug. 24, 1912; I., 3901.)

1601. The President is authorized, if in his opinion the interest of the United States requires the same, to regulate and increase the sums for which bonds are, or may be, required by law, of all district attorneys, collectors of customs, naval officers and surveyors of customs, Navy agents, receivers and registers of public lands, paymasters of the Army, commissary general, and by all other officers employed in the disbursement of the public moneys, under the direction of the War or Navy Departments (3639, R. S.).

1602. Officers of the Army and Navy are excepted from the provisions of section 3614, Revised Statutes, which require all special agents employed by the heads of the several executive departments in the disbursements of the public moneys to give bonds in such form and with such security as such heads of departments may approve. This section does not apply to all commissioned officers of the Army who may be required to act as disbursing officers, but to such only as are regularly appointed disbursing officers and who are required, as such, to give bonds. (Ex parte Randolph, 2 Brockenborough, 447; see also U. S. *v.* Kirkpatrick, 9 Wh., 720; U. S. *v.* Vanzandt, 11 Wh., 184; Dox *v.* Postmaster General, 1 Pet., 325; U. S. *v.* Linn, 15 Pet., 290.)

NOTE.—1 Military laws of the U. S., 5th ed., p. 158.

1603. Bonds required by the department in the case of disbursing officers of the Paymaster's Department of the Marine Corps, permanent or detailed, are in the penal sum of $10,000 irrespective of the rank of the officer. With regard to the brigadier general, paymaster, * * * this requirement is waived provided he is not charged with either public money or public property, but if he is so charged he should be required to give bond in the same amount as set forth, namely $10,000. (Op. Solicitor Navy Department, as approved by the Acting Secretary of the Navy, Jan. 25, 1917.)

1604. Officers on shore duty within the United States will file bonds in time to permit of their being acted upon on the first day of the quarter following that in which instructions to file a new bond are received. Upon the receipt of such instructions they should take the necessary steps toward closing their accounts, and should, on the last day of the quarter, deposit balances in their hands.

1605. In case disbursing officers thus called upon for a new bond are detached from duty before the end of the quarter and required to settle their accounts and deposit balances due the Government, they should file a new

bond in time to admit of its being acted upon immediately after the balances have been deposited, and certainly before they assume new duties.

1606. Officers having a corporate company as surety on their bonds are required to forward to the Treasury Department, Division of Appointments, the company's receipt for the payment of annual premiums. (Treas. Cir. 65, 1904.)

1607. A list of the surety companies holding certificates of authority from the Secretary of the Treasury under the acts of Congress of August 13, 1894, and March 23, 1910, as acceptable sureties on Federal bonds, is published quarterly by the Treasury Department.

1608. All bonds shall be filed in the office of the Secretary of the Treasury. (Treas. Cir. 102, 1899.)

1609. The law does not permit the return of a bond once filed. (Vol. 4, Digest 2d Comp., 47, Jan. 9, 1894.)

BOUNTY.

1700. "Any private soldier, musician, or trumpeter honorably discharged at the termination of his first enlistment period who reenlists within three months of the date of said discharge shall, upon such reenlistment, receive an amount equal to three months' pay at the rate he was receiving at the time of his discharge." (Act May 11, 1908, 35 Stat., 110.)

1701. "Bounties on reenlistment in the Marine Corps are, by virtue of section 1612, Revised Statutes, based upon the law governing bounties to the enlisted men of the Army, which is found in the Army act of May 11, 1908 (35 Stat., 110)," supra. (21 Comp., 849, June 4, 1915; Bu. Memo. 172, p. 3702.)

1702. The enlisted men of the Marine Corps shall be entitled to receive the same pay and bounty for reenlisting as are or may be provided by or in pursuance of law for * * * enlisted men of like grades in the Infantry of the Army. (1612 R. S.)

1703. Drummers in the Marine Corps are also entitled to receive the three months' pay provided by the act of May 11, 1908. (Bu. Memo. 95, p. 940; Comp. Dec., Jan. 28, 1909.)

1704. "In computing the three months' gratuity pay provided by the act of May 11, 1908, for a 'private soldier, musician, or trumpeter' of the Army who reenlists within three months from an honorable discharge at the termination of first enlistment the compensation of every kind and character received by him at the time of such discharge, and which is pay as distinguished from allowances, shall be included; including additional pay for foreign service * * *, marksmanship, gunner, extra duty, and for special ratings, * * *." (14 Comp., 851, June 8, 1908; 21 Comp., 848, June 4, 1915.)

1705. The decision of June 8, 1908, is applicable to the Marine Corps, and the same pay should be included in computing bounties on reenlistment. (21 Comp., 848, June 4, 1915.)

1706. "Extra-duty pay should be included in computing the three months' pay for the first reenlistment of privates, musicians, and trumpeters in the Marine Corps provided by the act of May 11, 1908." (Bu. Memo. 100, p. 1185; Comp. Dec., June 9, 1909.)

1707. Bounty is not subject to reduction for hospital fund.

1708. "A private, United States Marine Corps, who is detailed for duty at a Marine Corps recruiting office, and by virtue of such detail is appointed a sergeant (recruiting warrant), and is at expiration of enlistment honorably discharged, is entitled to three months' pay at the rate per month he was receiving on date of discharge, if reenlisted within three months. The fact that a private received a recruiting warrant appointing him a sergeant for recruiting duty simply confers the rank and pay of a sergeant upon such private during the period so detailed and, within the meaning of the Army appropriation act of May 11, 1908, he continues in the status of a 'private soldier.'" (Bu. Memo. 114, p. 1530; Comp. Dec., July 30, 1910.)

1709. The appointment of a corporal or sergeant at recruiting stations, as provided by the act of February 2, 1901, does not confer upon him the noncommissioned office of a sergeant or corporal, but only the rank, pay, and allowances of the noncommissioned grade, and in contemplation of said act he remains a private and is therefore not deprived of a right to receive the bounty of three months' pay.

1710. "An enlisted man of the Marine Corps honorably discharged as gunnery sergeant on recruiting duty who reenlists within three months from the date of such discharge is not entitled to the honorable discharge gratuity provided by the act of May 11, 1908, as such gratuity is provided for private soldiers, musicians, or trumpeters only." (Bu. Memo. 182, p. 3943; Comp. Dec., Apr. 28, 1916.)

1711. An enlisted man of the Army honorably discharged who enlists in the Marine Corps within three months is entitled to the additional pay and gratuities allowed enlisted men of the Army. (Bu. Memo. 56, p. 17; Comp. Dec., Oct. 11, 1905.)

1712. The gratuity received by a private soldier, musician, or trumpeter upon first reenlistment includes any extra-duty pay that the man was receiving upon discharge, and no deductions should be made for Sundays and legal holidays. (Bu. Memo. 123, p.1727; Comp. Dec., May 13, 1911.)

1713. In crediting and paying bounty for reenlistment care should be taken to ascertain whether the man was discharged on a Sunday or holiday, and, if so, whether he was paid extra-duty pay for that day, as, if not so paid, the extra-duty pay can not be included in the bounty.

1714. "An enlisted man of the Marine Corps who is awarded a good-conduct medal at the expiration of his first enlistment does not become entitled to pay thereunder until date of reenlistment. Same, therefore, can not be considered as a part of his pay on date of discharge and thus be included in three months' pay upon reenlistment within three months from date of discharge." (Bu. Memo. 114, p. 1549; Comp. Dec., Aug. 24, 1910.)

1715. The bonus for reenlistment is payable to men who have been discharged prior to May 11, 1908, but reenlisted after May 11, 1908, as well as to those who are discharged after May 11, 1908. (14 Comp., 866, June 11, 1908.)

1716. When a soldier's continuous service on May 11, 1908, was such as placed him in his first enlistment period, any service which he may have had prior to the commencement of such continuous service does not affect his right to the bonus of three months' pay. (MS. Dec. Comp., July 21, 1908; Cir. 71, W. D., 1908.)

1717. "A soldier discharged for the convenience of the Government subsequent to May 11, 1908, after having completed more than half of his first enlistment period is to be viewed as having been discharged at the termination of his first enlistment." (P. M. G., U. S. Army, July 1, 1908.)

1718. "A marine who has been discharged from a four years' enlistment in the Marine Corps, and within three months reenlists, is entitled to be paid the bounty for reenlistment provided by the act of May 11, 1908; the payment should be made after the reenlistment and should be computed at the rate of pay he was receiving at the time of his actual discharge." (Bu. Memo. 90, p. 828; Comp. Dec., Aug. 22, 1908.)

1719. "Under the act of May 11, 1908, an enlisted man of the Marine Corps who is honorably discharged at the termination of his first enlistment period and reenlists within three months of the date of discharge is entitled upon reenlistment to three months' pay at the rate he was receiving at the time of his discharge. The fact that the term of enlistment in the Army is three years, whereas in the Marine Corps it is four, does not operate to increase the discharge gratuity." (Bu. Memo. 181, p. 3920; Comp. Dec., Mar. 10, 1916.)

1720. Where an enlisted man of the Marine Corps was honorably discharged at the expiration of his first enlistment of four years subsequent to May 11, 1908, and enlisted in the Army within three months therefrom, he is entitled, under the act of May 11, 1908, to receive the three months' reenlistment gratuity provided by said act, including in the computation thereof continuous-service pay as of his second enlistment and the 20 per cent increase pay for foreign service that he was receiving at the date of his discharge. (15 Comp., 97, Aug. 21, 1908.)

1721. A soldier discharged as an acting cook of the Hospital Corps of the Army is not entitled to bonus upon reenlistment. (Comp. Dec., Aug. 31, 1908.)

1722. "A seaman who was honorably discharged September 21, 1898, and reenlisted December 21, 1898, reenlisted 'within three months' as provided by section 1573, Revised Statutes, and is entitled to pay during the three said months." (5 Comp., 362, Jan. 4, 1899.) This decision is applicable to cases in the Marine Corps in that it defines the term "within three months" as used in the act of May 11, 1908.

"The phrase 'within four months,' as used in section 16 of the act of March 3, 1899, providing for an honorable discharge gratuity and increase of pay of an enlisted man of the Navy upon his reenlistment within four months from his honorable discharge, means within four *calendar* months, and, in computing the same, the day of discharge and that day only should be excluded." (14 Comp., 583, Mar. 6, 1908.) This decision is analogous to cases in the Marine Corps in so far as it relates to the term "within three months" as used in the act of May 11, 1908.

"An enlisted man of the Navy who was honorably discharged January 19, 1907, and reenlisted May 20, 1907, did not reenlist 'within four months' within the meaning of section 16 of the act of March 3, 1899, and is not entitled to the honorable-discharge gratuity pay for said four months nor to the $1.36 increase of pay during such reenlistment provided for said act." (14 Comp., 583, Mar. 6, 1908.) This decision is analogous to cases in the Marine Corps in so far as it relates to the term "within three months" as used in the act of May 11, 1908.

"A man enlisted in the Marine Corps at the age of 17 years and 1 month, to serve during minority, who was discharged after a service of something over 3 years, in the rating of drummer, is entitled on reenlistment within 3 months from date of discharge to a gratuity of 3 months' pay at the rate he was properly receiving at the time of his discharge, i. e., at the rate of $18 per month or $54." (Bu. Memo. 95, p. 940; Comp. Dec., Jan. 28, 1909.)

1723. "An honorably discharged enlisted man who presented himself for reenlistment within four months of the date of his discharge, entered upon duty, messed and lodged on board ship, and submitted himself to naval author-

ity, all of which was done with the knowledge of the commanding officer of the ship, is entitled to be paid the same in all respects as if his reenlistment had been regular and completed on the date of his entering upon duty." (Bu. Memo. 106, p. 1288; Comp. Dec., Dec. 6, 1909.) This case is, by analogy, applicable to the Marine Corps except that the period under the act of May 11, 1908, is "three months" instead of four.

"A discharged enlisted man who was not permitted to reenlist within four months from the date of his discharge on account of not being physically qualified, although ready and willing to do so, but later reenlisted after having the disability removed, is not entitled to the benefits provided for reenlistment within four months from the date of discharge." (Bu. Memo. 107, p. 1324; Comp. Dec., Jan. 21, 1910.)

1724. "A hospital apprentice who is given an ordinary discharge and who reenlists two days later is entitled to the honorable-discharge gratuity, provided the department subsequently changes the character of his discharge from 'ordinary' to 'honorable,' such action being construed as correcting an error." (Bu Memo. 132, p. 1990; Comp. Dec., Feb. 3, 1912.)

1725. "The clear purpose of the act of August 22, 1912 (37 Stat., 328, 331), is to place a man who extends a four-year term of enlistment for another four years (whether by one or more extensions), in the same position as to honorable-discharge gratuity as if he had reenlisted for four years upon the termination of the enlistment. Therefore a man who enlisted April 13, 1909, extended his enlistment for one year, April 12, 1913, and again on February 19, 1914, extended his enlistment for three years, is entitled to the gratuity without waiting until April 13, 1914, if his agreement for extension of enlistment is accepted." (Bu. Memo. 156, p. 2995; Comp. Dec., Feb. 25, 1914.) The payment of bounty under the act of May 11, 1908, for first reenlistment to privates, drummers, and trumpeters will be governed by this decision, and will not be paid until the man has agreed to extend his enlistment for four years and has entered upon the extended term. An extension for a less number of years will not entitle him to the payment of bounty.

1726. Bounty should be credited on pay rolls in the column "Miscellaneous credits." The column of "Remarks" should contain complete information supporting such credits, for example: "Hon. dis. as a pvt. (drmr., or tpr.), at or on board _____ (station or vessel) _____ Date _____" Where forms of extra compensation are included in such bounties, remarks should show, in addition to the above, the kind of service for the performance of which extra compensation was being received at the time of discharge.

1727. Upon the honorable discharge of any private, musician, drummer, or trumpeter at the termination of his first enlistment period, where service is being performed for which forms of extra compensation are provided, his commanding officer should invariably enter, under "Remarks," on the reverse side of the discharge certificate, the kind of service for which compensation was paid, in the same terms as are indicated in the preceding paragraph. Commanding officers should make similar entry on the report of discharges.

CERTIFICATE OF MERIT.

1800. When any enlisted man of the Army shall have distinguished himself in the service the President may, at the recommendation of the commanding officer of the regiment or the chief of the corps to which such enlisted man belongs, grant him a certificate of merit. (1216 R. S., as amended by act of Mar. 29, 1892, 27 Stat., 12.)

1801. A certificate of merit granted to an enlisted man for distinguished service shall entitle him, from the date of such service, to additional pay at the rate of $2 per month while he is in the military service, although such service may not be continuous. (Sec. 2, act Feb. 9, 1891, 26 Stat., 737.)

1802. An enlisted marine holding a certificate of merit awarded to him while in the Army is entitled to additional pay therefor at the rate of $2 per month. Credit for this pay should be given in the column "Miscellaneous credits" on the pay roll and supported by a notation in the column of "Remarks," viz: "Awd. cert. of merit, U. S. A. _____, date _____" Subsequent pay rolls submitted to the same paymaster, or to the same office, need only show the notation: "Cert. of merit."

1803. "The right to the additional pay provided by section 1285, Revised Statutes, as amended by the act of February 9, 1891, for an enlisted man who has been granted a certificate of merit for distinguished service, to which he is entitled while 'in the military servce,' is not restricted to service as an enlisted man, but continues after his appointment as a commissioned officer." (7 Comp., 550, Mar. 19, 1901.)

1804. "A soldier who has been granted a certificate of merit for distinguished service, pursuant to section 1216, Revised Statutes, is entitled to the full amount of additional pay provided therefor by section 1285 'while he is in the military service,' including service on the retired list." (8 Comp., 405, Dec. 14, 1901.)

1805. A certificate of merit awarded to a soldier while serving in a fraudulent enlistment entitles him to the additional pay therefor. (J. A. G., Army, July 20, 1904.)

1806. If the recommendation for the granting of a certificate of merit to a soldier is made prior to his discharge the granting of the certificate after his discharge is authorized and he is entitled to the additional pay thereunder, for the period intervening between the date when he distinguished himself in the service and the date of his discharge. (9 Comp., 160, Oct. 24, 1902.)

CHECKAGES.

1900. All checkages on pay rolls, other than those for which a special column is provided, will be entered under "Miscellaneous checkages," indicating over the amount the nature of the checkage.

1901. Upon the receipt at a post of a request for checkage, record of the same should be made in such form as to insure entry on the current pay roll. When such requests are received direct from a naval pay officer similar record should be made and both copies promptly sent to the disbursing officer having the accounts.

1902. Requests for checkage should not be held at the post until the roll has been prepared and submitted, but should be noted immediately on the card of the man and returned to the disbursing officer having the account, bearing an indorsement to the effect that checkage will be made on the next pay roll submitted.

1903. Requests for checkage against the accounts of enlisted men of the Marine Corps, addressed to another pay officer to cover overpayments of pay or allowances on rolls or other vouchers settled by him which the pay officer himself subsequently discovers or which come to his attention through the administrative analysis of the marine pay roll, or through the auditor's statement of differences upon settlement of the account, should be made out and signed by the pay officers of the ship or station who settled the rolls upon which the overpayments appeared.

1904. Marine officers, except those of the Paymaster's Department, have no authority to issue such requests either ashore or afloat.

1905. When requests for checkage are received from other officers, it is the duty of the pay officer, and not the marine officer, to certify to the accomplishment of such requests, such certification to be made after proper entries have actually been made on rolls or other vouchers submitted to him for settlement.

1906. When a paymaster has occasion to check the account of an enlisted man whose accounts are no longer borne on his rolls (Form N. M. C. 301), "Request for credit or checkage" should be prepared and forwarded to the disbursing officer carrying the man's account. This form should be prepared only by a disbursing officer of the Marine Corps.

1907. In the event of a man's transfer after the return by the post of a request to check his account, but before the checkage is actually made, the man's commanding officer should enter in the service record book under the heading "Other checkages pending" the date of the man's transfer, the nature of the checkage, the amount, and the name, title, and station of the officer requesting the checkage.

1908. The name of the officer requesting the checkage should be entered on the pay roll over the amount and, under "Remarks" opposite the man's name, the source, date, and reason for the checkage.

1909. No voucher is required to accompany the pay roll to support checkages for loss of or damage to Government property, or for overdrawn clothing, except when requests for such checkage come from the auditor, another pay officer, or administrative officers other than those attached to the command. Checkages for quartermaster's stores noted for checkage in the service record book require no letter of request to accompany and support them, in so far as the pay roll is concerned.

1910. Checkages for Government property should be itemized under "Remarks" when made on the pay rolls; "Statement closing account for final settlement," Form N. M. C. 90, or "Pay and commutation voucher, enlisted men," Form N. M. C. 731, and when reported on "Final settlement on discharge," Form N. M. C. 423, they should be itemized in the indorsement.

1911. Where loss of, or damage to, Government property is discovered and where the responsibility is acknowledged or determined by a Board of Survey, after the man's accounts are closed for discharge, the amount involved should be collected in cash, prior to discharge, and the fact reported on the "Final settlement on discharge" (Form N. M. C. 423). This notation should also be entered on the copy of this form given to the marine. The amount collected should be transmitted to the disbursing officer making the settlement or deposited in the local subtreasury to his credit.

1912. "If a regulation be made providing that damage or destruction of public property shall be charged against the pay of the individual responsible for such damage or destruction ascertained by survey or other fair method, then such amount or amounts might lawfully be charged to their pay." (Bu. Memo. 96, p. 957; Comp. Dec., Feb. 9, 1909.)

1913. "Stoppage of pay against a soldier is unauthorized, unless it is made in execution of the sentence of a court-martial, or in pursuance of a statute, or in conformity to the regulations of the Army, which have the force of law." (16 Op. Atty. Gen., 477.) The same rule applies to enlisted men of the Navy. (13 Comp., 411, Dec. 19, 1906.)

1914. For checkages for absence without or over leave in the case of either officers or enlisted men, see "Absence," paragraph 100 et seq.

1915. In making checkages against the account of a deserter or straggler the cost, if any, of subsistence, lodging, transportation, transfers, and telegrams properly chargeable to him, should be itemized under "Remarks" on pay rolls to show the amount paid for each.

1916. For checkages on account of deposits made by enlisted men, see "Deposits"; in favor of post exchanges, see "Post exchange"; on account of sentence of deck, summary, or general court-martial, see "Courts-martial": hospital fund and hospital subsistence, see "Hospital fund and hospital subsistence."

1917. Checkages against the accounts of officers (active or retired) should be made on their monthly pay vouchers (Forms N. M. C. 426 or 428) either by the officer submitting the account, in the space provided "Less deduction for": or by the disbursing officer carrying the account, under the heading, "Paymaster's statement."

1918. Checkages against the accounts of officers, except to cover overpayments of pay or allowances, advances, or forfeitures imposed by court-martial,

should be made only upon the officer's admission of responsibility or upon the determination of his responsibility by the Major General Commandant. (Ind. P. M., M. C. (15th) No. 531 D-mc, case Lieut. Manney.)

1919. "An officer makes claim for an amount checked against his account at the request of a paymaster who had illegally paid for telephone service in the officer's quarters. The claim is allowed, as the erroneous payment made by the paymaster was not made to the claimant, and there is no authority of law for withholding any part of his (the officer's) pay for the relief of the paymaster." (Bu. Memo. 157, p. 3016; Comp. Dec., Mar. 26, 1914.)

1920. In order to avoid losing the right to a review of the case by the Comptroller of the Treasury, officers should not make voluntary payments in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the Auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

1921. "Checkage by a pay officer of the Navy against his personal account of an amount disallowed by the auditor in the settlement of said officer's disbursing account, is in effect a refund of the amount and prevents a consideration of his appeal from the action of the auditor. The disallowance having been made by the auditor, two courses were open to the pay officer. He could repay the amount disallowed, or refuse to repay and appeal to this office for a revision. He can not, however, be allowed to do both." (17 Comp., 739, Apr. 1, 1911.)

1922. No person (either officer or enlisted man) in the service should have his accounts checked for loss or damage to public property without his consent and acknowledgment of responsibility except where the responsibility has been legally fixed after due investigation. (Ind. M. G. C. (19th), May 5, 1913, to Q. M. Dept., case Carl D. Myers; also Comp. Dec., June 2, 1915.)

1923. "Under existing law the Comptroller of the Treasury is without authority to direct a stoppage against the pay of an Army officer, such authority being vested in the Secretary of War." (22 Comp., 541, Apr. 21, 1916.)

1924. There is no legal authority in the accounting officers of the Treasury to charge naval officers with illegal payments made by disbursing officers by their orders or upon their certificates, except such as is found in section 285, Revised Statutes. 21 Comp., 423, Dec. 28, 1914.)

1925. "Every disbursement of public moneys, or disposal of public stores, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money or disposal of stores in conformity with it; and the commanding officer by whose order such disbursement or disposal was made shall be held accountable for the same." (285 R. S.)

1926. "The amount of the money gratuity and the cost of transportation furnished a discharged naval prisoner under the acts of February 16 and

March 3, 1909 (35 Stat., 622, 756), should not be checked against his account upon reenlistment." (20 Comp., 412, Dec. 23, 1913.)

1927. "No trustee, process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States." (Digest 2d Comp., sec. 109, ed. 1869.)

1928. Overpayments to an officer should be deducted on the first payment made to him on account of pay.

1929. "The Government has the authority to withhold money due an officer to whom an erroneous payment has been made, notwithstanding the payment was found to be erroneous only upon a construction of law made after the settlement of an account in which payment was allowed." (8 Comp., 24, July 8, 1901.)

1930. "Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War. (G. O. 49, 1892; act July 16, 1892, 27 Stat., 177.)

1931. "When the indebtedness of an officer 'has been admitted or shown by the judgment of a court,' in the operation of section 1766, Revised Statutes, as amended by the act of July 16, 1892, a legal inhibition exists against further payments to the officer until the indebtedness has been fully satisfied." (Op. J. A. G., Army, Feb. 26, 1910; P. M. G. O. 81114.)

1932. "The act of July 16, 1892, can not be interpreted as empowering the Secretary of War to stop the pay of an officer to satisfy private debts or claims for alimony." (Digest J. A. G., 1901, par. 2383.)

1933. There is no authority of law for stopping the pay of an officer or an enlisted man to satisfy his private creditors.

1934. "A deserter from the United States Army enlisted in the Marine Corps at Boston, Mass., and was transferred to Norfolk, Va. Upon his arrival at Norfolk he was recognized as a deserter and turned over to the military authorities. The Marine Corps incurred an expense of $10 in connection with the fraudulent enlistment, and request was made that this amount be entered as a stoppage against the soldier's pay. *Held*, that in the absence of restrictive legislation the Secretary of War has the power to direct the stoppage of a soldier's pay to satisfy an indebtedness to the United States, although the indebtedness may have been incurred in another department of the Government. (72–510, J. A. G., Dec. 1, 1914.)" (Army Bulletin No. 1, Jan. 15, 1915.)

CHECKS.

2000. All blank checks on the Treasurer of the United States for use by disbursing officers shall be issued by the Secretary of the Treasury, Division of Printing and Stationery. Only blank checks thus issued shall be used by disbursing officers in drawing checks on the Treasurer of the United States. (Treas. Circ. No. 8, Public Moneys, 2d ed., July 3, 1915.)

2001. Requisitions for blank checks should be made on the Secretary of the Treasury, Division of Printing and Stationery, Treasury Department, on Treasury Department Form No. 1231 and 1231a. These requisitions, prepared in duplicate, should be filled out completely with copying ink, indelible pencil, or indelible typewriter ribbon, in order that they may be press copied in the Division of Printing and Stationery. Requisitions should not be press copied by the office making the same. (*b*) In ordering checks six weeks should be allowed for printing and delivery, and a supply sufficient to last six months should be requested, unless for good reason (which should be stated on the requisition) the quantity ordered is more or less than six months' supply. (*c*) A duplicate of the requisition should be retained. (*d*) Under the heading "Special instructions" on the requisition form the details of surface printing and binding should be fully set forth, but no sample check is required to accompany the requisition. (*e*) The numerical symbol number of the officer making requisition must be stated on the form. (*f*) Blank checks may be obtained either bound in book form with stub sheets, five checks to sheet, and numbered from bottom to top, or loose in wrapper (either two, three, or five hundred sheets to wrapper) numbered from the top down. The loose checks are intended for use with the typewriter, and no stubs for them are furnished by the Treasury Department. (*g*) Check books will contain 500 checks unless otherwise specified (*h*) In making requisitions care should be taken to state the quantity of checks desired and the first and last number of the said checks. (*i*) All checks under each symbol number should run consecutively and under no circumstances should an officer start a new series of numbers unless an additional deposit account is opened and another symbol number assigned. (See Treas. Cir. No. 8, July 3, 1915.)

2002. A disbursing officer receiving a supply of checks should receipt for the same to the issuing officer except where they are received from the Treasury Department direct, when no receipt is required, other than the registry return receipt. (*a*) When a disbusing officer is succeeded by another the officer relieved should transfer his unused checks to his successor, retaining for file with his official records the register of checks issued. But where the officer relieved is merely transferred from one station to another in the same service and is to continue to disburse money under his former numerical symbol, in which case he shall retain the checks issued to him and use them in the new

office. The successor to whom checks are transferred should use them by striking out his predecessor's symbol and inserting his own. If there is a probability that the officer relieved will again disburse under the same symbol number he should retain his checks. (*b*) All transfers of checks should be reported to the Chief of the Division of Printing and Stationery, Treasury Department, as soon as accomplished. (*c*) After a transfer is made the new officer should immediately insert his own symbol number on all checks received, and the symbol number should not again be changed. (*d*) Upon the transfer of a disbursing officer from one of the permanent offices of the department he should take with him all blank checks bearing his symbol number, or numbers (in event he has a special deposit account), and a list of all checks outstanding at date of transfer, prepared on Form N. M. C. 542. All check stubs, together with all retained vouchers and office records, should be turned over to his successor in the office and a return rendered by the officer transferred to cover the period from the date covered in the last account current up to the date of transfer. (See Treas. Cir. No. 8, July 3, 1915.)

2003. Disbursing officers returning from expeditionary duty to the east coast of the United States, after leaving the expeditionary office, should ship their retained records, neatly packed and labeled to the Paymaster, United States Marine Corps. Upon return to the west coast the records should be shipped to the assistant paymaster, San Francisco, Cal.

2004. Whenever checks are transferred a receipt therefor should be signed in triplicate, marked "original," "duplicate," and "triplicate," respectively. The original and duplicate should be given to the officer transferring the checks, one copy to be retained by him and the other sent via the Paymaster to the Treasury Department, accompanied by a letter of transmittal.

2005. When a disbursing officer leaves the service permanently and no successor is to be appointed, the unused checks on hand should be returned to the Chief of the Division of Printing and Stationery for credit.

2006. Requisitions for checks, receipts for checks transferred, reports of checks turned in, etc., should be forwarded to the Treasury Department via the Paymaster.

2007. Upon receipt of check books the checks should immediately be counted and the serial numbers verified to see that there is no break in the series.

2008. In the interest not only of the disbursing officer himself but of the Treasurer, the assistant treasurer, and innocent takers of checks made out on the official blank check forms, the greatest care will be exercised by disbursing officers in the custody of official check books. They will be kept under lock and key when not in use, and the serial numbers of the unused checks will be frequently examined to see that no check in the series is missing. (Bu. Memo. 144, p. 2444; Treas. Cir. No. 8, Feb. 27, 1913.)

2009. Each disbursing officer of the Government is assigned a numerical symbol number for each separate disbursing account, for use by the Treasury Department in listing paid checks. (*a*) The disbursing officer retains the same symbol number so long as he remains in the service regardless of his official bond or bonds. No disbursing officer should issue a check on the Treasurer of the United States until he has ascertained his individual numerical symbol from the Treasurer of the United States, which numerical symbol should be

printed, stamped, or written in the lower right-hand corner of each check. (Bu. Memo. 144, p. 2441; Treas. Cir. No. 6, Feb. 18, 1913.)

2010. An officer having a special deposit account (income-tax account) will be assigned a symbol number for such account and furnished a separate check book therefor. (Bu. Memo. 144, p. 2441; Treas. Cir. No. 6, Feb. 18, 1913.)

2011. In case an officer uses checks on which his symbol number has not been printed or uses checks bearing the symbol number of another disbursing officer, proper alterations should be made, so that the checks shall bear the individual numerical symbol of the issuing officer. (Bu. Memo. 144, p. 2441.)

2012. The use of the typewriter and rubber stamps is authorized in the preparation of disbursing officers' checks, provided such checks are written on the protective surface-tinted blanks furnished by the Treasury Department. Only typewriter record ribbons, writing black or blue, the ink of which must be heavy and of the most permanent nature, or stamp pads inked with heavy permanent black ink, should be used for the purpose, so as to secure clear, well-inked impressions which can not easily be erased without removing the protective surface tinting at the same time. (Treas. Cir. No. 8, Feb. 27, 1913.)

2013. Should a disbursing officer make an erasure or alteration on any of his checks he should certify across the face of the check the correctness of such erasure or alteration. (Treas. Cir. No. 8, Feb. 27, 1913.)

2014. Checks requiring excessive alteration should be canceled by stamping or writing in large letters across the face of the check the word "canceled," followed by the date of cancellation.

2015. In canceling checks care should be taken not to tear off or obliterate the symbol number. (Bu. Memo. 176, p. 3792.)

2016. For preservation and futur reference, every disbursing officer of the Marine Corps should send quarterly (at the end of each quarter) all spoiled or canceled checks to the Auditor for the Navy Department. (Treas. Cir. No. 8, July 3, 1915.)

2017. Checks will not be returned to the drawer after their payment. (See R. 4335–3.)

2018. "Disbursing officers may date checks on Sunday where necessary for them to do so in making payments on the last day of the month to officers or employees for services rendered to and including that date.". (18 Comp., 606, Feb. 9, 1912.)

2019. "All funds advanced to Government disbursing officers for disbursement will be placed to their credit, subject to their official checks, with the Treasurer of the United States, at Washington, D. C., except that deposits to the official credit of disbursing officers stationed in the Philippine Islands and the Hawaiian Islands, who at present have no other depositary account, may be made with the Treasury of the Philippine Islands and the First National Bank of Hawaii, respectively, as heretofore, and such officers shall draw checks thereon as heretofore." All Government checks should be drawn on the Treasurer of the United States except as herein provided. (Treas. Cir. No. 5, Apr. 6, 1916.)

2020. Every disbursing officer, when opening his first account, before issuing any checks, will furnish the depositary on whom the checks are drawn with his official signature, duly verified by some officer whose signature is known to the depositary. (See R. 4335–7.)

2021. Each disbursing officer should furnish each active designated depositary bank or assistant treasurer (lists obtainable upon application to the Paymaster, United States Marine Corps) in his locality with a specimen of his signature, verified in such a manner as the bank or assistant treasurer may desire.

2022. Checks shall be drawn only in favor of the party to whom the money is due from the United States, except in case of duly authorized allotments, and checks issued to officers and men on ships and on foreign stations for their convenience in remitting, in which cases checks may be drawn directly to order of persons by whom they are received from the pay officer. Checks drawn by pay officers to supply themselves with funds for making cash payments must be drawn to their own order and indorsed to the bank or person furnishing the funds. (See R. 4336–3.)

2023. "Any disbursing officer or agent drawing checks on moneys deposited to his official credit must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special forms of such checks indicating sufficiently the character of the disbursement." Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as for instance "pay," "pay roll," "remittance," "exchange for cash," etc. (See R. 4335–1–2.)

2024. Disbursing officers are not required to identify their official checks with the vouchers upon which they are issued in payment by noting on each check the number of the voucher.

2025. Disbursing officers should issue no checks against their official deposits except, in pursuance of law and regulation, as follows: For payment of pay rolls; advances to officers and enlisted men; allotments; traveling expenses and authorized vouchers; for transfer of funds from one pay officer to another, or for remittances by officers and enlisted men on account of pay. (See R. 4336–2–h.)

2026. Each Federal reserve bank, each active national-bank depositary, the treasury of the Philippine Islands, and each assistant treasurer of the United States will cash Government warrants and checks drawn on the Treasurer of the United States when they are presented and properly indorsed by responsible holders who guarantee all prior indorsements thereon, including the indorsement of the drawer when the check is drawn in his favor. Warrants and checks so cashed shall be charged to the account of the Treasurer of the United States by the bank, treasury of the Philippine Islands, or assistant treasurer cashing the same. The Treasurer will reserve the usual right of the drawer to examine all warrants and checks when received and to refuse final payment thereon. (Treas. Cir. No. 5, Apr. 6, 1916.)

2027. Section 3620, Revised Statutes, require checks to be drawn "in favor of the person to whom payment is to be made." The collection of checks by parties other than those in whose favor a check is drawn may be accomplished by the execution of a power of attorney. (See Power of attorney.)

2028. "Where an officer or employee of the Government stationed in a foreign country has been paid his salary by means of a Government check, drawn by a disbursing officer on the Treasurer of the United States pursuant to

law, any cost incurred in procuring payment of the check must be at the expense of such officer or employee." (22 Comp., 341, Jan. 28, 1916.)

2029. "No allowance will be made to any disbursing officer for expenses charged for collecting money on checks, except the unavoidable payment of express charges for money brought from a distant point. Such charges may be paid on public bills under appropriation 'Pay, miscellaneous.'" (R. 4335–5.)

2030. In making remittances to paymasters of the Marine Corps by checks such checks only as can be cashed at par at the paymaster's station will be used, there being no public fund from which exchange on checks may be paid.

2031. Where it is not practicable to obtain checks which may be cashed, at the paymaster's station, at par, the cash should be forwarded by express.

2032. The date, number, and amount of each check drawn for the payment of either pay rolls or vouchers must be shown in the spaces provided on such pay rolls and vouchers for such entries. In the case of individual check payments on rolls the entry should be made by the paymaster making the payment in the column provided for signature.

2033. Each account current rendered should be accompanied by a list showing the number, date, amount, payee, and object for which drawn of the first and last check drawn during the month covered by the account, also by a list showing checks canceled during the month, by numbers. Entries required by this paragraph may be made on the reverse of the account current provided there be sufficient unused space thereon to permit of the required entries.

2034. In addition to the usual safeguards surrounding check books and checks, ordinarily checks should be drawn by the paymaster's clerk; in his absence the necessary handling of checks should be intrusted to not more than one man, who should be designated by the paymaster. The checks should be retained under his immediate care and presented by him to the paymaster for signature. Where the volume of the work makes it necessary or desirable, an assistant may be designated by the paymaster to draw checks in such emergency; but this should be done only under the immediate supervision of the paymaster's clerk, or that of the clerk designated in his absence, who should be required to check them with the stubs before presenting them to the paymaster for signature. Immediately after signature by the paymaster they should be delivered direct by the paymaster to the paymaster's clerk, who should place them in envelopes, if they are to be mailed, and himself deposit them in the mails. Record should be made of checks mailed, at the time of mailing, by entry on the stub of the date and hour of mailing, the entries to be initialed by the paymaster's clerk. Where a number of consecutive checks is mailed at the same time, it is not necessary for each stub to be so initialed, but notation may be made on the last stub, stating the numbers of the first and last checks mailed, giving date and hour of mailing, together with the total number of checks so mailed at that time, and this stub should be initialed by the paymaster's clerk; e. g., "#1875 to 1900, total 26, mailed 10.30 a. m., 10–24–13." The use of this method should replace the use of check letters of transmittal to accompany checks for payment to officers. (Cir. letter P. M., M. C., 3232, Jan. 20, 1914.)

2035. Checks drawn for the payment of pay rolls, where payment is to be made in cash by the post commander acting as the paymaster's deputy, should

be drawn to the order of the paymaster issuing the check and indorsed by him as follows: "Pay to the order of _____ (rank), for payment of pay roll of _____ (post or unit) for (month)."

2036. In indorsing Government checks the name and rank of the payee should be written just as it is on the face of the check.

2037. "As section 3620, Revised Statutes, requires checks to be drawn 'in favor of the person to whom payment is to be made,' disbursing officers' checks must be drawn to order and not to bearer." (15 Comp., 604, Apr. 6, 1909.)

2038. If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment. (See R. 4334–g.)

2039. "Whenever any original check is lost, stolen, or destroyed disbursing officers and agents of the United States are authorized, within three years from the date of such check, to issue a duplicate check, under such regulations in regard to its issue and payment, and upon the execution of such bond, with sureties, to indemnify the United States, and proof of loss of original check, as the Secretary of the Treasury shall prescribe." (3646 R. S., as amended and reenacted by the acts of Feb. 23, 1909, and Mar. 21, 1916.)

2040. "In case the disbursing officer or agent, by whom such lost, destroyed, or stolen original check was issued, is dead, or no longer in the service of the United States, it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury shall prescribe, to state an account in favor of the owner of such original check for the amount thereof, and to charge such amount to the account of such officer or agent." (3647 R. S.)

2041. The following regulations in regard to checks lost, stolen, or destroyed were established by the Secretary of the Treasury, April 4, 1916, in compliance with sections 3646 and 3647, Revised Statutes:

"(*a*) Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the disbursing officer or agent by whom it was drawn, describing the check—giving if possible, its date, number, and amount—and requesting that payment of the same be stopped." A copy of such notice should also be furnished the disbursing officer who drew the check.

"(*b*) In order to procure the issue of a duplicate check, the party in interest must furnish the disbursing officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

"(*c*) He must also furnish to the same officer or agent a bond executed on Treasury Department Form 1343.

"(*d*) The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted.

"(*e*) After the expiration of thirty days from the date of the original check the officer or agent will issue a duplicate, which must be an exact transcript of

the original, especial care being taken that the number and date correspond with those of the original.

"(*f*) The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the office or bank will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

"(*g*) If the information obtained is satisfactory to the Secretary of the Treasury, and he approves of the issue of the duplicate and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check.

"(*h*) Any duplicate check issued in pursuance of these instructions, bearing such approval of the Secretary of the Treasury, may, if properly indorsed, be paid subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original has already been paid.

"(*i*) In case of the loss of a check issued by a United States disbursing officer who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States, prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check, as provided for in section 3647.

"(*j*) Whenever such an account shall have been stated, and an officer or agent charged with the amount of said lost check, the accounting officer will notify the Secretary of the Treasury, in order that the amount of the check, if remaining to the credit of the officer or agent in any United States depositary, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation." (Instructions concerning duplicate checks, Treas. Dept., Apr. 14, 1916, Form 1343.)

2042. Bonds should be executed on Treasury Department Form 1343, dated April 14, 1916, which contain complete instructions as to the proper preparation of such bonds. This form may be obtained from the Paymaster or any assistant paymaster.

2043. Upon receipt of notice by a pay officer that a check issued by him has not reached the party for whom intended or has been lost or stolen, he should take immediate steps to see that payment on such check is stopped and in the case of a missing check will attempt to trace the same.

2044. Requests to stop payments on checks should be addressed to the Treasurer of the United States and should contain a full description of the check; i. e., station, date, on whom drawn, name of payee, amount, object for which drawn, the name, rank, and symbol number of the officer drawing the check, and all known indorsements.

2045. If the amount of the check is large, or it is for other reasons deemed advisable, the Subtreasury and active depositary banks in the vicinity should also be furnished with notice to stop payment on check. Such notice should be

marked "Duplicate, original sent to the Treasury of the United States, Washington, D. C."

2046. Upon receipt of advice from the Treasurer of the United States that the check has not been paid and that it has been noted for stoppage, the paymaster concerned should furnish the party at interest with a blank bond (Treas. Dept., Form 1343) together with a full description of the lost check.

2047. Upon return of the bond and affidavit properly executed, a duplicate should, if 30 days has elapsed since original issue of check, be drawn by the disbursing officer and signed by him.

(*a*) The duplicate check, which should be of the same size and in all other respects the same as the original, may be prepared on plain white paper, or upon a blue-print copy of a blank official check, but preferably on one of his official checks, changing the number thereon to agree with the number of the original lost check.

(*b*) The duplicate check so prepared, together with the bond, properly briefed, should be forwarded to the Secretary of the Treasury, Division of Public Moneys, Treasury Department, Washington, D. C., accompanied by a letter requesting certification and return of the check.

(*c*) Upon the return of the certified check by the Treasury Department, it should be forwarded to the payee or the party at interest, with instructions that should the original check be recovered it should be returned immediately to the officer who drew the check if his whereabouts be known, and, if not, to the Treasury Department with an explanatory letter.

2048. Should a check which has not reached the payee be cashed on a forged indorsement, stoppage should be requested by the paymaster immediately upon the receipt of the information. The paymaster should then issue a new check in order to discharge without delay the obligation of the Government to the payee and should endeavor to recover the forged check from the holder.

2049. "When a check has been canceled because of improper indorsements thereon, the proper disbursing officer may issue a substitute check in lieu thereof and as of the same date and number, provided he is the person who issued the check that has been canceled. (21 Comp. modified.)" (22 Comp., 440, Mar. 4, 1916.)

2050. Should a check be cashed on a forged indorsement or by some person not the rightful holder thereof, and the same be honored by the Treasury of the United States before payment has been stopped thereon, a letter should be addressed to the Secretary of the Treasury giving complete details and requesting that the check be withdrawn for reclamation and instructions furnished in regard to further action. (21 Comp., 668, Mar. 26, 1915, as amended by 22 Comp., 440, Mar. 4, 1916.)

2051. "A pay officer is not authorized to stop payment on a check given by him in payment of an allotment and held by an innocent purchaser when he subsequently learns that the grantor of the allotment deserted prior to the payment." (Bu. Memo. 99, p. 1072; Comp. Dec., May 6, 1909.)

2052. Should there be doubt whether an official check which has been paid by the Treasury was properly drawn or indorsed the data appearing thereon may be verified where it is impracticable personally to examine the check by application to the Auditor for the Navy Department for a photostat thereof.

2053. "At the termination of each fiscal year all amounts of moneys that are represented by certificates, drafts, or checks, issued by the Treasurer, or by a disbursing officer of any deparment of the Government, upon the Treasurer or any assistant treasurer, or designated depositary of the United States, or upon any national bank designated as a depositary of the United States, and which shall be represented on the books of either of such offices as standing to the credit of any disbursing officer, and which were issued to facilitate payment of warrants, or for any other purpose in liquidation of a debt due from the United States, and which have for three years or more remained outstanding, unsatisfied, and unpaid, shall be deposited by the Treasurer, to be covered into the Treasury by warrant, and to be carried to the credit of the parties in whose favor such certificates, drafts, or checks were respectfully issued, or to the persons who are entitled to receive pay therefor, and into an appropriation account to be denominated 'outstanding liabilities.'" (306 R. S.)

2054. The payee or the bona fide holder of any draft or check, the amount of which has been deposited and covered into the Treasury pursuant to the preceding sections, shall, on presenting the same to the proper officer of the Treasury, be entitled to have it paid by the settlement of an account and the issuing of a warrant in his favor, according to the practice in other cases of authorized and liquidated claims against the United States. (308 R. S.)

2055. "The amounts, except such as are provided for in section 306, of the accounts of every kind of disbursing officer, which shall have remained unchanged or which shall not have been increased by any new deposit thereto nor decreased by drafts drawn thereon for the space of three years, shall in like manner be covered into the Treasury, to the proper appropriation to which they belong; and the amounts thereof shall, on the certificate of the Treasurer that such amount has been deposited in the Treasury, be credited by the proper accounting officer of the Department of the Treasury on the books of the department to the officer in whose name it had stood on the books of any agency of the Treasury, if it appears that he is entitled to such credit." (309 R. S.)

2056. "The Treasurer, each assistant treasurer, and each designated depositary of the United States, and the cashier of each of the national banks designated as such depositaries shall, at the close of business on every thirtieth day of June, report to the Secretary of the Treasury the condition of every account standing, as in the preceding section specified, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account. And each disbursing officer shall make a like return of all checks issued by him and which may then have been outstanding and unpaid for three years and more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee." (310 R. S.)

The foregoing section 310 was amended by section 5 of the sundry civil act of July 1, 1916, reading as follows:

"SEC. 5. That hereafter at the termination of each fiscal year each Auditor of the Treasury shall report to the Secretary of the Treasury all checks issued

by any disbursing officer of the Government as shown by his accounts rendered to such auditor, which shall then have been outstanding and unpaid for three years or more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, the number, and the amount for which it was drawn, and, when known, the residence of the payee. And such reports shall be in lieu of the returns required of disbursing officers by section 310 of the Revised Statutes." (Treas. Cir. No. 57, Sept. 11, 1916.)

2057. "Any Treasury draft, or any check drawn by a public disbursing officer still in service, which shall be presented for payment within three full fiscal years from its date, will be paid in the usual manner by the office or bank on which it is drawn, from funds to the credit of the drawer. Thus any such draft or check issued on or after July 1, 1913, will be paid as stated above until June 30, 1917, and the same rule will apply for subsequent years." (Treas. Cir. No. 57, Sept. 11, 1916.)

2058. Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department, as provided in section 308, and for this purpose the draft or check should be transmitted to the Secretary of the Treasury for the necessary action, or, if lost, proof of ownership and loss, and a bond of indemnity must be furnished. (Treas. Cir. No. 57, Sept. 11, 1916.)

2059. "At the close of business on every 30th day of June, the Treasurer, the several assistant treasurers, and national-bank depositaries, will render to the Secretary of the Treasury, as required by section 310, also above published, a list of all disbursing officers' accounts still unclosed which have remained three fiscal years or more unchanged on the books of their respective offices or banks, either by debit or credit, giving in each case the name and official designation of the officer, the date when the account was opened, the date of last debit and last credit, and the balance remaining to his credit." (Treas. Cir. No. 57, Sept. 11, 1916.)

2060. "At the termination of each fiscal year each Auditor of the Treasury will report to the Secretary of the Treasury all checks issued by any disbursing officer of the Government as shown by his accounts rendered to such auditor, which then shall have been outstanding and unpaid for three years or more, stating fully in such report the name of the payee, for what purpose each check was given, the office on which drawn, the number of the voucher received therefor, the date, number, and amount for which it was drawn, and, when known, the residence of the payee. The Auditor will inclose with said report all checks described therein which may be in his possession." (Treas. Cir. No. 57, Sept. 11, 1916.)

2061. "Disbursing officers will not, therefore, hereafter be required to report their outstanding unpaid checks to the Secretary of the Treasury, but will on the 30th day of June of each year transmit all checks in their possession which are three fiscal years old to the Secretary of the Treasury as heretofore required." (Treas. Cir. No. 57, Sept. 11, 1916.)

2062. There are on file in the office of the assistant quartermaster, United States Marine Corps, certain checks (for extra duty and commutation of rations), which can not be delivered to the payee on account of their desertion

from the Marine Corps; these checks should be held three years and then turned in to the Treasury Department, provided they may not in the meantime be lawfully paid to the payee. (Bu. Memo. 84, p. 586; Comp. Dec. Feb. 18, 1908.)

2063. "Paymasters of the Navy are not authorized to cancel unclaimed checks, issued by them in payment of salary, and cover the amounts thereof into the Treasury at the expiration of three months from date of issue, but are required to handle such checks and amounts in the manner provided in sections 306 and 310 of the Revised Statutes." (17 Comp., 287, Oct. 26, 1910, as modified by Treas. Cir. No. 57, Sept. 11, 1916.)

2064. "Upon the receipt of a disbursing account statement from the Treasury Department it should be stamped with the date of its receipt; the numbers and amounts of all checks and certificates of deposits entered in the statement should be verified; in the column 'Date paid' of the check record and on the line of the record of each check reported paid in a statement there should be stamped or written the month of the statement in which each check is reported paid; the unpaid or outstanding checks should be listed to show the number and amount of each, and this list should be attached to the statement to which it pertains; the sum of the unpaid or outstanding checks subtracted from the balance reported in the statement should equal the balance shown in the check record on the last day of the month which the statement covers; if the statement and check record are not in agreement the facts should be reported immediately to the Treasurer; if the statement and check record are in agreement the Treasurer does not desire an acknowledgment of the statement." (Bu. Memo. 152, p. 2847.)

2065. Paymasters should preserve a permanent file of the monthly statements of their accounts rendered to them by the Treasurer of the United States. On comparison of these statements with the stub books the stubs of paid checks should be marked with the date of the statement upon which payment is reported, thus serving the double purpose of showing that the check has been paid and indicating the particular statement upon which it is so reported.

2066. All checks which pass by indorsement in the Philippine Islands must, under the local law, bear the date of the indorsement. (W. D. Cir. 101, 1908.)

2067. Check stubs may be posted either by pages or by days, but balances should be carried down at the close of business each day.

2068. Each deposit entry made in check books should show its date, amount, and nature.

2069. "An auditor is authorized to debit a disbursing officer with the amount of a check issued for a payment with which he was credited in the settlement of his account for a prior quarter when such check has been returned without payment and canceled and the officer has credited the United States with the amount thereof." (13 Comp., 243, Sept. 27, 1906.) Where checks are drawn and can not be delivered for any reason, but are immediately returned to the disbursing officer before credit has been claimed by him in his account for the disbursement in question, the vouchers and rolls should be changed to show the correct state of the facts in the case and the check canceled accordingly. Where credit has already been claimed in the officer's returns as transmitted to

the auditor, the method prescribed in paragraphs 2062 and 2063 should preferably be followed.

2070. "The receipt of vouchers by an officer for the payment of an amount due to him, and the subsequent crediting of a disbursing clerk on such vouchers in the settlement of his account with the payment of the amount of such vouchers to the officer, do not preclude the officer from being paid the amount due him when it appears that the checks drawn by the disbursing clerk in his favor for the payment of the vouchers were never received by him and were fraudulently indorsed and collected by another person." (13 Comp., 679, Apr. 3, 1907.)

CLAIMS.

(See also "Credits.")

2100. It shall not be lawful for any person appointed after the 1st day of June, 1872, as an officer, clerk, or employee in any of the departments to act as counsel, attorney, or agent for prosecuting any claim against the United States which was pending in either of said departments while he was such officer, clerk, or employee, nor in any manner, nor by any means, to aid in the prosecution of any such claim within two years after he shall have ceased to be such officer, clerk, or employee." (Sec. 190 R. S.)

2101. "Whoever, being an officer of the United States, or a person holding any place of trust or profit, or discharging any official function under or in connection with any executive department of the Government of the United States, or under the Senate or House of Representatives of the United States, shall act as an agent or attorney for prosecuting any claim against the United States, or in any manner, or by any means, otherwise than in discharge of his proper official duties, shall aid or assist in the prosecution or support of any such claim, or receive any gratuity, or any share of or interest in any claim from any claimant against the United States, with intent to aid or assist, or in consideration of having aided or assisted, in the prosecution of such claims, shall be fined not more than $5,000 or imprisoned not more than one year, or both." (Sec. 109, act Mar. 4, 1909, 35 Stat., 1107.)

2102. The head of the executive department. or any person whose accounts may have been settled, may, "within a year obtain a revision of the said account by the Comptroller of the Treasury, whose decision upon such revision shall be final and conclusive upon the executive branch of the Government." (Act July 31, 1894, 28 Stat., 207; 2 Supp. R. S., 215.)

2103. "Within a year" means the time between date of settlement by the auditor and date the appeal is received in the office of the comptroller. (Bu. Memo. 96, p. 964; Comp. Dec., Feb. 19, 1909.)

2104. All claims of enlisted men for pay or allowances relating to a prior enlistment should be made on the Auditor for the Navy Department. (Comp. Dec., Sept. 30, 1896.)

2105. If an officer shall refund an amount disallowed he may then make a claim on the auditor, and if payment is refused he has a right to apply to the comptroller for a revision of the auditor's adverse decision, provided application be made within a year of the auditor's action. (Comp. Dec., Apr. 19, 1901.)

2106. "An auditor is authorized to receive and examine a claim which has been discontinued in the Court of Claims and presented to him for settlement." (11 Comp., 524, Mar. 13, 1905.)

2107. The comptroller is without jurisdiction to entertain any claim not previously passed upon and settled by the auditor. (3 Comp., 337, Feb. 5, 1897, and 5 Comp., 334, Dec. 23, 1898.)

the amount thus appropriated is less than the aggregate of said claims, the accounting officers should take no action with respect to the certification for payment, in whole or in part, of any of said claims until Congress shall have expressly authorized a prorating or made an additional appropriation." (22 Comp., 37, July 27, 1915.)

2119. In order that unnecessary claims may be avoided, officers, in submitting vouchers should claim thereon all pay and allowances of any description which they consider rightfully due them. Similarly, officers should state upon the pay rolls all amounts they consider rightfully due the men of their commands. Claims thus made appear in the accounts of the disbursing officers settling the accounts and are subject to revision when the accounts of the disbursing officer are examined administratively in the office of the Paymaster. Should claim not be made on voucher or pay roll it does not appear in the disbursing officer's account, and therefore the Paymaster of the Marine Corps has no knowledge of the claim. This paragraph should not be construed as prohibiting such consultation with the paymaster as may be considered desirable in attempting to determine the proper method of stating claims, but solely that this consultation shall not be of such nature as to deter officers from making claims for themselves and their men which they consider rightfully due.

2120. Disbursing officers, in the settlement of individual vouchers and pay rolls, should, if they do not consider the amount claimed rightfully due, deduct the amount in question making proper explanation of their reasons for so doing, under the heading "Paymaster's statement," on vouchers and pay rolls.

2121. All officers of the Paymaster's Department, including those serving under this department under temporary detail, are required, in each case where they decline to pay a claim presented to them, to report their action to the Paymaster, giving the reasons for nonpayment and transmitting therewith, if practicable, the original or copies of the papers upon which the claim is based. If it is not practicable to furnish either the original or copies, a complete statement of the facts should be made. The foregoing applies to oral claims as well as those submitted in writing, but not to claims which are paid in part where the deduction appears in the accounts forwarded to the Paymaster.

CLOTHING ALLOWANCE.

2200. Enlisted men of the Marine Corps are entitled to an annual allowance of uniform clothing. Any articles drawn in excess of this allowance shall be charged against them, and for articles not drawn they shall receive pay according to the annual estimated value thereof; but such amounts shall not be paid until final discharge from the service. (See R. 4442–15.)

2201. The money allowance for clothing is published annually in Navy Department general orders.

2202. "The issue of clothing to soldiers and marines in the United States service has always been a matter of regulation rather than one of statutory provision. The President has authority, under section 1296, Revised Statutes, to prescribe the uniform and quantity and kinds of clothing to be issued in the Army, and like authority is exercised in behalf of the Marine Corps. The authority for so doing with reference to the Marine Corps may be presumed from long-established practice and the annual appropriation made to carry it out." (4 Comp., 717, June 23, 1898.)

2203. "The President may prescribe the uniform of the Army and quantity and kind of clothing which shall be issued annually to the troops of the United States." (1296, R. S.)

2204. The money value of clothing overdrawn by a marine may be charged against him on the pay roll, final settlement, or on the deserters' roll. (Bu. Memo. 47, p. 475; Comp. Dec., Jan. 28, 1905.)

2205. A copy of Form N. M. C. 146 (statement of clothing account) should be transmitted with or in advance of the first pay roll in each case where a court-martial sentence has been mitigated under conditions which require a man to deposit money to "liquidate his indebtedness to the United States." This should be filed with the pay roll when forwarded to the auditor.

2206. Where the accounts of men sentenced by general courts-martial to loss of pay "less the amount of indebtedness to the United States" on date of approval (or other date) are continued on marine pay rolls, statements of clothing accounts of such men should be settled to include the date designated in the approved sentences and should accompany the pay rolls upon which the sentences first appear. This should not be confused with the cases of court-martial prisoners transferred to a prison and paid by a naval pay officer, which should be closed to include the date prior to the date of approval of the sentence.

2207. Funds for the payment of the amount due a marine for undrawn clothing on discharge are provided in the annual naval appropriation acts under "Pay, Marine Corps."

2208. Amounts of indebtedness for clothing overdrawn should be checked on the pay roll on request of the post quartermaster.

2209. A copy of Form N. M. C. 146 (statement of clothing account) should accompany each "Statement closing account for settlement" (Form N. M. C. 90).

2210. Where accounts are closed for settlement on discharge, retirement, transfer to the Fleet Marine Corps Reserve, or furlough for the remainder of the enlistment, the credit or debit, as shown on the "Clothing account" (N. M. C. 146), should be entered on the "Statement closing account for settlement" (N. M. C. 90).

2211. Where accounts are closed by reason of death, desertion, or transfer of general court-martial prisoners, the credit or debit as shown on "Statement of clothing account" (N. M. C. 146) should not be stated on the "Statement closing account for settlement" or included in such accounts when extended on pay rolls.

2212. In determining the clothing allowance for a given period, the daily allowance, as stated in the tables, should be multiplied by the actual number of days in the period.

2213. "The act of desertion carries with it the forfeiture of all pay and allowances due on the date of desertion; and, therefore, any undrawn clothing due an enlisted man of the Marine Corps is accordingly forfeited." (Bu. Memo. 171, p. 3636.)

2214. Marine officers charged with making checkages on pay rolls for clothing and small stores issued to marines by pay officers should prepare monthly on Form N. M. C. 682 a statement of charges for clothing and small stores issued to each man of the detachment during the month. This statement, signed by the officer, should accompany the memorandum pay roll on which the checkages appear to the Paymaster, United States Marine Corps, Washington, D. C., and should be prepared and forwarded whether there have been issues made during the month or not.

COLLECTIONS AND REFUNDS.

2300. Where refunds are made by an officer on account of (1) nonpayment of enlisted men, (2) collections on discharge, (3) cash received from sales, (4) furlough in lieu of discharge by purchase, (5) from enlisted men for deposit, or from any other source where the regulations provide that the same be turned over to the Paymaster's Department, the funds received should be disposed of as follows:

(*a*) In the first and second cases by check drawn to the order of the paymaster making the settlement on pay roll or discharge, or by deposit to the official credit of such officer in the nearest Government depositary.

(*b*) In all other cases by check to the order of the paymaster who carries the accounts of the command, or by deposit to the official credit of such officer, as described in paragraph (*a*). In all cases where such collections are deposited to the credit of the paymaster concerned, the Treasury receipt of such deposit should be obtained and immediately forwarded to the proper paymaster.

(*c*) As the brigadier general paymaster at headquarters does not keep an open disbursing account, checks and deposits should not ordinarily be made in his favor, but in favor of the assistant paymaster on duty in his office.

(*d*) Where it is impracticable to transmit all such funds by check which can be cashed at par at the paymaster's station (there being no fund from which exchange on checks can be paid), or to deposit the same, as indicated, the cash may be transmitted by express.

2301. Checks transmitted to cover refunds, collections, etc., should be drawn or indorsed to the order of the paymaster by title and not by name, i. e., "The Assistant Paymaster, U. S. M. C., _____ city or State _____, or "The Assistant Paymaster, U. S. M. C., Washington, D. C."

2302. All collections received by paymasters should be deposited immediately in the nearest Government depositary.

2303. The proceeds of the refund by enlisted men when discharge is purchased become a part of the public moneys and are required to be covered into the Treasury as "Miscellaneous receipts," i. e., deposited to the credit of the Treasurer of the United States (miscellaneous receipts). (Bu. Memo. 77, p. 403; Comp. Dec., July 11, 1907.)

2304. Monthly collections (not refunds for which credit has not previously been claimed) should be shown by the paymaster on his monthly abstract of collections (Form N. M. C. 418), and each entry thereon should be supported by the original letter transmitting the funds, or other statement over the official signature of the officer making the remittance.

2305. In order that paymasters may comply with the provisions of the preceding paragraph, officers transmitting collections (or receipt for collections deposited) should accompany the same by a letter of transmittal (in duplicate)

setting forth the source of the collection, the amount thereof, etc. But no letter of transmittal is required where collection is made on discharge and a report of the collection appears on the reverse of the final statement (Form N. M. C. 423) over the signature of the commanding officer.

2306. All amounts collected by commanding officers to cover men's indebtedness to the Government at the time of discharge from the service should either be deposited in the nearest depositary to the official credit of the paymaster making the final settlement or the cash or check transmitted to such paymaster. These amounts include collections made because of loss or damage to Government property, absence without or over leave or on account of Navy Department G. O. No. 100, sentences of courts-martial, overdrawn clothing, and, in fact, any and all charges which may develop between the date a man's account is closed for discharge and the date of his actual discharge. This of course does not include collections made on account of post exchange indebtedness, which are turned over to the exchange officer.

COMMUTATION OF QUARTERS—OFFICERS.

2400. Officers of the Marine Corps, when on shore duty, are entitled to quarters or commutation therefor under the rules and regulations of the Army. (See R. 4513–9.)

2401. "Where there are public quarters belonging to the United States officers may be furnished with quarters in kind, in such public quarters, and not elsewhere, by the Quartermaster's Department, assigning to the officers of each grade, respectively, such number of rooms as is stated in the following table:

	Rooms.
Second lieutenants, warrant officers, and pay clerks	2
First lieutenants	3
Captains and leader of band	4
Majors	5
Lieutenant colonels	6
Colonels	7
Brigadier generals	8
Major generals	9

"*Provided further*, That at places where there are no public quarters commutation therefor may be paid by the Pay Department to the officer entitled to the same at a rate not exceeding $12 per month per room." (Act Mar. 2, 1907, 34 Stat., 1169.)

2402. "Hereafter at places where there are no public quarters *available* commutation for the authorized allowance therefor shall be paid to commissioned officers, * * * and pay clerks at the rate of $12 per room * * *." (Act Mar. 4, 1915, 38 Stat., 1069.) The provisions of the acts of March 2, 1907 (34 Stat., 1169), and March 4, 1915 (38 Stat., 1069), are made applicable to officers * * * of the Marine Corps by virtue of section 1612, Revised Statutes. (Bu. Memo. 174, p. 3753; Comp. Dec. Aug. 7, 1915.)

2403. The leader of the United States Marine Band is entitled to the same allowance for quarters as a captain of the Marine Corps. (Act Aug. 29, 1916.)

2404. Warrant officers of the Marine Corps are entitled, under the same conditions as commissioned officers, to commutation of quarters for two rooms. (Act May 13, 1908.)

2405. Pay clerks of the Marine Corps are entitled to the same commutation of quarters as are second lieutenants of the Army. (Acts June 24, 1910, 36 Stat., 625; sec. 9, national defense act June 3, 1916; 18 Comp., 937, May 31, 1912.)

2406. The Navy acts of May 13, 1908, and subsequent acts contain appropriations for the payment of commutation of quarters for officers of the Marine

Corps for service with troops as follows: For commutation of quarters for officers serving with troops where there are no public quarters belonging to the Government and where there are not sufficient quarters possessed by the United States to accommodate them.

2407. "Hereafter officers temporarily absent on duty in the field shall not lose their right to quarters or commutation thereof at their permanent station while so temporarily absent." (Act Feb. 27, 1893, 27 Stat., 480; 10 Comp., 43, July 13, 1903; Bu. Memo. 116, p. 1604; Comp. Dec. Oct. 20, 1910.)

2408. "The table of rooms established by the act of March 2, 1907, for assignment to officers of the Army entitled to be furnished with quarters in kind, is applicable to officers of the Marine Corps entitled to be furnished with quarters in kind or for whom quarters are hired by the Government or to whom commutation of quarters is payable." (13 Comp., 652, Mar. 27, 1907; Bu. Memo. 74, p. 272.)

2409. A retired officer, performing active duty, is entitled to commutation of quarters of the grade not above that of major that he would have attained in due course of promotion if he had remained on the active list for a period beyond the date of his retirement equal to the total amount of time during which he was detailed on active duty since his retirement. (Naval app. act Aug. 29, 1916.) But retired officers above the grade of major assigned to active service in time of war are entitled to the full pay and allowances of their respective grades while so employed. (23 Comp., 603 and 605.)

2410. The increased pay for aviation duty, as provided by the act of March 3, 1915 (38 Stat., 939), should be computed on payments made for commutation of quarters. (19 Comp., 649, Apr. 8, 1913.)

2411. Commutation of quarters is not allowed to any officer under the following circumstances:

(*a*) When relieved from duty at a station where he was entitled to commutation of quarters and assigned to another he is not entitled to such allowances from the date of departure from the old station, in accordance with his relief orders, to the date on which he reports in person at the new station. (Par. 1304, Army Regs., 1913; Comp. Dec. Nov. 25, 1916; Bu. Memo. 189, p. 4099.)

(*b*) When ordered to his home to await orders. (94 Sup. Ct., 219; W. D. G. O. 44, 1877.)

(*c*) When awaiting orders for his own convenience, or at his own request at a place of his own choosing.

(*d*) When unassigned to any duty for an indefinite period and not technically on leave of absence, but permitted to choose his own residence. (W. D. G. O. 78, 1877; 14 Comp., 358.)

(*e*) On sea service under usual conditions. (R. 4405.)

(*f*) On sick leave. (Army Regs., 1913, par. 1301.)

2412. Commutation of quarters is paid by the Paymaster's Department to officers on duty with or without troops.

2413. Claims for reimbursement for commutation of quarters should be made on Form N. M. C. 426, revised (officers' pay vouchers).

2414. Commutation of quarters should be paid at the same time and in the same manner as pay.

2415. At stations where there *are public quarters* payment should not be made unless the pay voucher is accompanied by a certificate (Form N. M. C. 729) of the commanding officer of the station as follows:

"U. S. MARINE BARRACKS, _____, 191____

"I certify that there were no public quarters vacant for the accommodation of _____ during any portion of the period from _____, 191____, to _____, 191____, by reason of all quarters at this station being assigned to officers authorized to occupy the same."

2416. This certificate, dated the last day of the period for which commutation of quarters is claimed, signed by the commanding officer of the post or by the officer under whom assignments to public quarters are authorized, must be furnished by the claimant to the paymaster who carries his accounts for file with each officer's pay voucher (Form N. M. C. 426, revised) on which commutation of quarters is claimed by an officer during his actual service, with or without troops, at a station where there are public quarters. (W. D. G. O. 35, June 8, 1915.)

2417. An officer of the Marine Corps, on duty at the headquarters of the Marine Corps, is on duty without troops within the meaning of the laws providing for commutation of quarters, and, when deprived of his regular quarters and none other are available for assignment, he is entitled to commutation thereof. (10 Comp., 503, Jan. 2, 1904; Bu. Memo. 35, p. 285.)

2418. The first voucher submitted, upon which commutation of quarters is claimed, should be accompanied by certified copies of orders, with all indorsements, in duplicate. When the public quarters at any station are so full as to prevent the assignment of quarters in kind to an officer there stationed, a certificate signed by the commanding officer of the post, to the effect that there are no public quarters available for the occupancy of the officer presenting the voucher, should also be furnished. The certificate as to the nonavailability of public quarters is not necessary in cases of officers on duty without troops in places where it is manifest that public quarters do not exist—e. g., officers on duty in the Navy Department, Headquarters, United States Marine Corps, on recruiting duty in cities, etc.

Orders should be indorsed to show the actual date of entering upon the duties.

2419. Upon completion of duty at a station where an officer has been in receipt of commutation of quarters, and accompanying the last voucher for commutation of quarters, an officer should forward duplicate certified copies of orders, with all indorsements, relieving him from such duty and showing the date of actual relief and date of departure from the old station in accordance with his relief orders.

2420. The Paymaster, Marine Corps, will furnish the Quartermaster, Marine Corps, a monthly report showing the total disbursements made on account of commutation of quarters paid to officers serving with troops, which expense is chargeable to the appropriation, "Maintenance, Quartermaster's Department, Marine Corps." All officers of the Paymaster's Department should segregate such items on the recapitulation and transcript and show the items separately under the appropriation charged as shown by their account current.

2421. An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full

pay, but not during sick leave. If he is relieved from duty at a station and then granted leave, his commutation ceases. (A. R. 1913, par. 1301.)

2422. "The right of an officer of the Marine Corps to quarters is restricted to quarters at the post where he is permanently serving, and his temporary absence therefrom neither deprives him of the right thereto nor gives him the right to quarters at the place of temporary service." (4 Comp., 633, May 12, 1898.)

2423. Commutation of quarters is computed for fractional parts of a month on the basis of 30 days to the month, regardless of the actual number of days comprising such month, and an officer reporting for duty at a station where he regularly becomes entitled to commutation of quarters on February 28 (Feb. 29 in a leap year) is entitled thereto as if the month contained 30 days. (Bu. Memo. 101, p. 1217; Comp. Dec. July 15, 1909.)

2424. Where officers claim commutation of quarters on temporary duty away from a commutation station, the voucher should state the permanent station as well as the place of temporary duty.

2425. No certificate by the commanding officer on Form N. M. C. 729 will be required in the case of officers entitled to commutation of quarters at their permanent stations while such officers are temporarily absent in the field.

2426. "An officer of the Army stationed at Manila who was granted a leave of absence with permission to visit the United States, which leave, under the act of March 2, 1901, did not take effect until he reached the United States, is entitled to commutation of quarters while traveling from Manila to the United States on a Government transport." (8 Comp., 746, Apr. 23, 1902.)

2427. "Under the provisions of the act of February 27, 1893, an officer of the Marine Corps who received quarters or commutation thereof while at his permanent station is entitled to commutation of quarters while temporarily absent on duty in the field, whether with or without troops." (10 Comp., 40, July 13, 1903.)

2428. "An officer receiving commutation of quarters at his station who goes or is sent temporarily to a hospital at that station is entitled to receive commutation of quarters while so temporarily under treatment. (Bu. Memo. 30, p. 240; Comp. Dec. Aug. 10, 1903.)

2429. "Officers ordered from their permanent stations to temporary duty in the field do not lose thereby their right to quarters at their permanent stations; moreover, the mere lapse of time is not sufficient evidence of the want of temporality in the service. Temporary absence on duty in the field is a comparative expression and full faith and credence should and must be given to such detail characterized by the responsible officer as temporary duty until it is shown by evidence that the service in fact is such as can not fairly be characterized as temporary duty in the field." (Bu. Memo. 69, p. 180; Comp. Dec. Oct. 30, 1906.)

2430. "A marine officer, after an absence of five months in the field (considered temporary under act of Feb. 27, 1893), who returns to his permanent station is entitled to commutation of quarters while so temporarily absent from his permanent station." (Bu. Memo. 70, p. 197; Comp. Dec. Dec. 22, 1906.)

2431. "Marine officers on temporary duty in Cuba are entitled to quarters at their permanent stations in the United States prior to the date of detach-

ment from said stations if such duty was at first considered temporary, though made permanent by later developments and detachment from stations in the United States." (Bu. Memo. 72, p. 230, Feb. 15, 1907.)

2432. "An officer receiving commutation of quarters and ordered to 'special temporary' duty on ship for a practice cruise with midshipmen is on temporary duty and entitled to commutation of quarters." (Bu. Memo. 77, p. 401; Comp. Dec. July 8, 1907.)

2433. "An officer attached to a seagoing vessel was entitled to quarters or commutation therefor while performing temporary duty on shore under orders which practically relieved him from all duty on board his vessel, although not detaching him therefrom." (Bu. Memo. 105, p. 1278; Comp. Dec. Nov. 26, 1909.)

2434. "An officer of the Army in receipt of commutation of quarters at his permanent station at Dallas, Tex., was ordered to temporary duty at West Point; he applied for quarters in kind at West Point, and was furnished with and occupied a room in Cullum Memorial Hall: *Held*, that he is not entitled to commutation of quarters at his permanent station at Dallas, Tex. (19 Comp., 259, Oct. 31, 1912.)

2435. "Where an officer of the Army, entitled to commutation of quarters at his regular station, is assigned to temporary duty at a military post and while on such temporary duty occupies, as a guest, a bunk in the quarters of a brother officer, he does not thereby forfeit his right to commutation of quarters at his regular station during the period of such temporary absence on duty." (19 Comp., 589, Mar. 24, 1913.)

2436. "An officer of the Navy who, by permission of the commandant of the navy yard, occupied a room in the house assigned to him (the commandant), but which house belonged to the United States, is not entitled to commutation of quarters during the period of such occupancy." (9 Comp., 736, June 9, 1903.)

2437. "Where an officer of the Army, under orders to change station from a post in the United States to the Philippine Islands, is assigned to temporary duty at San Francisco, Cal., pending the sailing of a transport, and quarters are necessary to the discharge of his duties there, he is entitled to commutation of quarters, provided no public quarters are available for his use." (19 Comp., 796, June 7, 1913.)

2438. "An officer of the Navy on temporary duty in the United States away from his station beyond seas, if entitled to commutation of quarters at such station continues to be so entitled during the period of his temporary absence in the United States. He is not entitled, however, to commutation of heat and light during such absence unless his quarters at his permanent station are occupied by his family or persons dependent upon him for support." (Bu. Memo. 179, p. 3870; Comp. Dec. Jan. 17, 1916.)

2439. "The absence of an officer of the Marine Corps from his permanent station at Washington, D. C., while serving with the marine battalion in Cuba in the existing war with Spain, is not such temporary absence as will entitle him to commutation of quarters as an officer temporarily absent on duty in the field under the act of February 27, 1893." (5 Comp., 214, Nov. 3, 1898.)

2440. "An officer of the Marine Corps who was detached from duty as recruiting officer and ordered to report for duty on board the *Panther* and on the

completion of that duty was ordered to report in person to the Major General Commandant at headquarters was not while on duty on the *Panther* temporarily absent from his permanent station within the meaning of the act of February 27, 1893, and he is not entitled to quarters or commutation thereof provided for by said act for officers temporarily absent from their permanent station." (10 Comp., 6, July 6, 1903.)

2441. "An officer of the Marine Corps who was ordered from his permanent station for 'temporary' duty on various ships with a regiment of marines and after an absence of over nine months' duration was not returned to his permanent station but formally detached therefrom, was not 'temporarily absent' from his permanent station within the meaning of the act of February 27, 1893, and is not entitled to commutation of quarters." (12 Comp., 790, June 26, 1906.)

2442. "An officer attached to a seagoing vessel is not entitled to commutation of quarters or heat and light allowance while on special temporary duty away from his ship when his orders expressly imposed upon him the continued discharge of his sea duties and continued him in the status of being on sea duty." (Bu. Memo. 106, p. 1293; Comp. Dec. Dec. 20, 1909.)

2443. "An officer temporarily absent from the ship, in commission, to which attached, not having been detached therefrom, and, for the temporary period, on shore duty under examination for promotion, continues during said period to be serving on sea duty within the meaning of the act of May 13, 1908, and is not entitled to commutation of quarters." (Bu. Memo. 118, p. 1650, Dec. 28, 1910.)

2444. "An officer residing temporarily on shore under orders while attached to a seagoing vessel undergoing repairs is not entitled to commutation of quarters or heat and light allowances." (Bu. Memo. 123, p. 1721, May 2, 1911.)

2445. "An officer of the Marine Corps claims (under the law which provides that officers temporarily absent in the field shall not lose their right to quarters at permanent station) commutation of quarters during a period of service with an expeditionary force. The claim is not allowed. The battalion to which claimant belonged (after detachment from permanent station in Washington) was merely assembled at Philadelphia temporarily and preparatory for duty elsewhere. The only duty assigned to him at Philadelphia was with that battalion, and when he left Philadelphia with the battalion the effect of such departure was to detach him from that station, there being nothing in his orders or the circumstances to indicate the intention that upon completion of his duty with the expeditionary force he would be returned to Philadelphia, nor was he in fact so returned." (Bu. Memo. 152, p. 2832; Comp. Dec. Oct. 16, 1913.)

2446. "An officer directed to vacate his quarters immediately prior to his temporary detachment from the Naval Academy for duty aboard a practice ship is not entitled to commutation of quarters during the practice cruise, the comptroller holding that the officer was not entitled to commutation of quarters prior to his departure on the temporary duty." (Bu. Memo. 125, p. 1849, July 7, 1911.)

2447. "An officer directed to vacate his quarters prior to his temporary detachment from the Naval Academy for duty aboard a practice ship, in anticipation of his permanent detachment from the Naval Academy upon the expira-

tion of the practice cruise, is not entitled to commutation of quarters during such cruise." (Bu. Memo. 125, p. 1852; Comp. Dec., July 26, 1911.)

2448. "Commutation of quarters is allowed by law only when quarters are not available. An officer occupying quarters who is notified by the commanding officer that quarters will not be available after a certain date because repairs are to be made is not entitled to commutation when it appears that the repairs needed were not of such a character as to require the vacation of the premises. The character of the repairs needed must be presumed to be known to the officer who occupies them. The principle that a decision of this office shall not apply to payments made previous to its date applies only in cases where the payments were made under a prior decision or a long-continued practice justifying a reasonable belief that the payment was authorized." (21 Comp., 496, Jan. 29, 1915.)

2449. "The allowance of an officer of the Army should be determined by the actual duty performed, and where it is apparent that an order has been so worded as to give an officer an allowance to which he would not otherwise have been entitled the accounting officers are not required to accept the order as the best evidence as to the duty performed." (20 Comp., 664, Mar. 23, 1914.)

2450. "An officer of the Navy who reported for duty at the navy yard at New York on April 8, 1912, and remained on duty during that day and was granted leave of absence for 11 days, from April 9 to 19, inclusive, was entitled to commutation of quarters for April 8, 1912, there being no public quarters available for his accommodation. He was therefore properly in receipt of commutation of quarters when he availed himself of said leave of absence beginning the next day, and is entitled to that allowance during said leave." (19 Comp., 813, June 9, 1913.)

2451. "An officer of the Marine Corps who reported in person to the Major General Commandant, United States Marine Corps, in obedience to orders and the same day was granted a leave of absence for one month, was not entitled to or properly in receipt of commutation of quarters at the time said leave was taken and was not entitled to commutation of quarters during said leave." (Bu. Memo. 107, p. 1308; Comp. Dec., Jan. 5, 1910; 17 Comp., 650, Mar. 3, 1911.)

2452. "An officer on a foreign station under orders to a ship and awaiting transportation was ordered to temporary shore duty, but was granted leave the same day he reported for his duty, and the leave continued until he joined his ship. Under the circumstances he is not entitled to foreign-service pay nor to commutation of quarters." (Bu. Memo. 148, p. 2672; Comp. Dec., June 25, 1913.)

2453. "An officer in receipt of commutation of quarters who goes on leave after receiving an order for change of station to take effect at a future date, or received such an order while on leave, is entitled to commutation as for the old station up to the time of his detachment provided he does not report at his new station prior thereto.

2454. "An officer of the Marine Corps on duty at a foreign station where he is entitled to commutation of quarters, who, while on leave of absence in the United States receives orders detaching him from foreign duty, is entitled to commutation of quarters up to and including the day on which he receives his orders so detaching him." (Bu. Memo. 170, p. 3590.)

2455. "An officer ordered to appear before an examining board for examination preliminary to promotion is entitled to commutation of quarters after his discharge by the board and previous to the receipt of orders assigning him to duty, as during such period he is waiting orders for the convenience of the Government." (Bu. Memo. 76, p. 395; Comp. Dec. June 29, 1907.)

2456. "An officer directed to await orders when discharged by an examining board and not directed to proceed to his home or elsewhere or to keep the department advised of his address is held to be awaiting orders for the convenience of the Government and is entitled to commutation of quarters during such period." (Bu. Memo. 129, p. 1914; Comp. Dec. Nov. 14, 1911.)

2457. "An officer is entitled to commutation of quarters when awaiting orders for the convenience of the Government for a limited period at a place (except his home) where there are no public quarters for his use." (Bu. Memo. 118, p. 1634; Comp. Dec. Dec. 2, 1910.)

2458. "An officer of the Navy who is ordered to proceed to his home to await orders even though for the convenience of the Government is not entitled to commutation of quarters." (6 Comp., 294, Sept. 26, 1899.)

2459. "An officer under waiting orders issued at his request and for his convenience is not entitled to commutation of quarters." (Bu. Memo. 75, p. 328; Comp. Dec. May 23, 1907.)

2460. "An officer of the Navy who is ordered to await orders and keep the department advised of his address while awaiting, but with no limited period nor particular place specified to wait is not entitled to commutation of quarters while awaiting orders thereunder." (14 Comp., 358, Dec. 14, 1907.)

2461. "An officer of the Marine Corps is not entitled to commutation of quarters while waiting orders at his home. An officer of the Marine Corps placed on the retired list by order of the President in accordance with law is not thereafter entitled to active-duty pay and commutation of quarters unless assigned to active duty by authority of law." (17 Comp., 533, Jan. 21, 1911.)

2462. "A naval officer detached from duty and under orders to report at a future date for sea duty and in the meantime granted leave, who received orders suspending his orders to leave and sea duty until further orders, is not entitled to quarters or commutation of quarters subsequent to receipt of orders of suspension and pending the receipt of further orders." (19 Comp., 203, Sept. 28, 1912.)

2463. "An officer granted leave of absence from a stated date, but detached from duty prior thereto and ordered to await orders is not technically on leave of absence during the interim, but he was not in the discharge of any duty for the Government necessitating the use by him of quarters and is not entitled to commutation of quarters." (Bu. Memo. 117, p. 1622; Comp. Dec. Nov. 21, 1910.)

2464. Public quarters at a post or station will be considered as not being available only when all of the quarters at the post or station are assigned to officers, noncommissioned officers, or others authorized to occupy the same. (See A. R. 1300, 1913.)

2465. "The question as to whether or not suitable quarters are available for an officer is one to be determined by the military authorities, therefore the statement from them that no quarters were available for the use of a cer-

tain officer during a specified time should be accepted by the accounting officers in determining that officer's right to commutation of quarters during such period." (Bu. Memo. 76, p. 387; Comp. Dec. June 20, 1907.)

2466. "An officer of the Army who is in receipt of quarters at his permanent station is not entitled to commutation of quarters at the place where he is on temporary duty away from his permanent station. An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence therefrom on duty." (19 Comp., 73, Aug. 12, 1912.)

2467. "The pay officer of the receiving ship, prison ship, naval hospital, and yard craft at Puget Sound, Wash., who is quartered in private quarters and messes on shore, is not entitled to the 10 per cent additional pay authorized for service at sea nor to commutation of quarters nor heat and light allowances, it appearing that quarters were available for him on the receiving ship." (19 Comp., 136, Aug. 29, 1912.)

2468. "The fact that, by permission of the military authorities, public quarters at a post or station are occupied by persons not entitled to them does not authorize a conclusion of law that there are no quarters available for officers assigned to duty at the post or station." (20 Comp., 87, Aug. 18, 1913.)

2469. "An officer of the Army who retains his public quarters at his permanent station for his family is not entitled to commutation of quarters at his temporary station." (20 Comp., 413, Dec. 23, 1913.)

2470. "An officer of the Army who accepts or receives the benefit of Government quarters in kind at one station, either directly for himself or indirectly for his family, is not entitled to quarters or commutation thereof at any other station during the period such benefit is accepted or received, even though such benefit was given through courtesy of the officer in charge." (20 Comp., 518, Jan. 21, 1914.)

2471. "An officer ordered to duty with the Navy rifle team and furnished a tent for quarters while on such duty is not entitled to commutation of quarters." (Bu. Memo. 162, p. 3336; Comp. Dec. Aug. 15, 1914.)

2472. "An officer of the Marine Corps while on duty on a receiving ship is not entitled to commutation of quarters." (21 Comp., 780, Apr. 29, 1915.)

2473. "An officer of the Navy occupying quarters in kind who is granted leave of absence and who voluntarily surrenders said quarters the day before going on leave is not entitled to commutation of quarters for the period of such leave." (Bu. Memo. 182, p. 3936; Comp. Dec. Apr. 15, 1916.)

2474. "Under existing law governing the furnishing of public quarters or commutation in lieu thereof to naval officers an agreement whereby an officer who has been regularly assigned to public quarters undertakes by permitting another officer to occupy such quarters to exchange his right thereto for the other officer's right to commutation of quarters is not authorized, and in such a case the officer who was assigned the public quarters, but did not occupy them is not entitled to any commutation whatever in lieu thereof." (22 Comp., 707, June 28, 1916.)

2475. "An Army officer is not entitled to commutation of quarters for any period during which he rented quarters leased or controlled by the Government, such quarters under the circumstances being deemed public quarters." (23 Comp., 181, Sept. 15, 1916.)

2476. "An officer of the Navy is not entitled to commutation of quarters where he had been assigned habitable quarters which he refused to occupy on account of their unsuitability." (12 Comp., 21, July 13, 1905.)

2477. When orders direct an officer to report at a station for duty on a particular date and he arrives prior to such date, he can not be regarded as in a duty status at such station, and entitled to commutation of quarters therefor, until the specified date.

2478. When an order is silent as to the date an officer is to be relieved from duty at a station, the date of receipt of the order or the arrival of his successor is to be viewed as the date his relief becomes effective; but this is not so strictly construed as to preclude payment of commutation of quarters for such time as is absolutely necessary to prepare for his departure after the date of his relief or after assumption of duty by his successor.

2479. "Officers, who, for the convenience of the Government are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation; but an officer ordered to his home to await orders is not entitled to his allowance. An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned." (A. R. 1305, 1913.)

2480. "Officers detailed to obtain military information from abroad shall be entitled to commutation of quarters while on duty." (Act Feb. 27, 1893, 27 Stat., 480.)

2481. "Detailed with a foreign army in the field, entitled from the date of reporting in person for duty at the headquarters of the Army to which assigned." (P. M. G., Mar. 28, 1905, 49725.)

"NOTE.—Detailed to embassies or legations, entitled from and including date of reporting in person at the embassy or legation to which assigned." (Manual of Q. M. C., U. S. A., 1916, par. 1216.)

2482. "An Army officer on duty at a station where he is entitled to commutation of quarters is entitled to commutation for the days on which he begins and ends such duty." (19 Comp., 660, Apr. 16, 1913.)

2483. "An officer relieved from duty at a station where he had quarters in kind, and ordered to report in person for duty at a college during vacation, is not entitled to commutation of quarters prior to the date on which he reports in person at the college.

"A report by letter does not have the effect of placing him on duty at the college in such a sense as to entitle him to commutation of quarters at that station." (4 Comp., 254, Nov. 26, 1897.)

2484. "An officer, during the period between detachment from duty and reporting for duty in the same city under one set of orders, is not technically on leave, nor is he awaiting orders, but is as free from official duties as though actually absent on leave and he is not entitled to commutation of quarters." (Bu. Memo. 117, p. 1622; Comp. Dec. Nov. 21, 1910.)

2485. "An officer ordered to report on a certain date on shore duty, who reports two days prior to the date stated in his orders, is entitled to shore pay but not commutation of quarters for the two days in question." (Bu. Memo. 162, p. 3328; Comp. Dec. Aug. 12, 1914.)

2486. "An officer is not entitled to commutation of quarters during the period between detachment from a shore station and the time the vessel sails in which he was ordered to take passage to other duty." (Bu. Memo. 83, p. 545; Comp. Dec. Jan. 7, 1908.)

2487. "An officer whose orders to sail by a certain steamer for a new station are modified, and who is directed to take a ship sailing at a later date, is not entitled to commutation of quarters during the period of waiting as he is neither on duty at a station nor waiting orders." (Bu. Memo. 94, p. 906; Comp. Dec. Dec. 4, 1908.)

2488. "An officer ordered from a station to a hospital for treatment is entitled to commutation of quarters, and in the absence of law or regulation fixing a limit to the time during which commutation of quarters may be paid an officer undergoing treatment, it is proper to continue such payment so long as the officer's status is unchanged." (Bu. Memo. 149, p. 2698; Comp. Dec. July 15, 1913.)

2489. "A naval hospital established in Nicaragua by the senior United States naval officer present, with the approval of the Navy Department, for the treatment of wounded Nicaraguan soldiers, is a Government hospital notwithstanding the expenses are defrayed by donation of the American Red Cross Society, and officers ordered to duty at said hospital and quartered therein are not entitled to commutation of quarters, nor to the allowance of heat and light." (17 Comp., 268, Oct. 19, 1910.)

2490. "An officer detached from duty at his station and ordered to a naval hospital is not entitled to commutation of quarters." (Bu. Memo. 32, p. 250; Comp. Dec. Sept. 21, 1903.)

2491. "The mere fact that an officer is under charges does not deprive him of his pay and allowances, and such forfeiture can only be imposed by the sentence of a lawful court-martial. Therefore, an officer is entitled to commutation of quarters while awaiting the result of his trial and sentence." (Bu. Memo. 84, p. 590; Ct. Claims, Feb. 25, 1908, case No. 24805.)

2492. "An officer on sick leave is not entitled to commutation of quarters." (Bu. Memo. 69, p. 171; Comp. Dec. Oct. 12, 1906.)

2493. "A retired officer ordered to active duty in connection with the Naval War College at Newport, whose orders did not specify where the shore duty on which he was to be employed should be performed, and who selected his home as his station for the performance of such duty, is entitled to commutation of quarters, notwithstanding that he reported at Newport by letter instead of in person." (Bu. Memo. 110, p. 1379; Comp. Dec. Apr. 14, 1910.)

2494. Officers on recruiting duty with traveling recruiting parties who are entitled during such duty to actual expenses are not entitled to commutation of quarters. (Bu. Memo. 36, p. 280; Comp. Dec. Dec. 17, 1903.)

2495. "An officer of the Army, who was relieved from duty in Alabama, assigned to duty as special inspector of the Quartermaster's Department and directed to proceed from Washington to various points in Cuba and to take station at Washington, did not acquire a permanent station at Washington, and he is not entitled to commutation of quarters." (7 Comp., 502, Mar. 11, 1901.)

COMMUTATION OF QUARTERS—ENLISTED MEN.

2500. "Commutation of quarters for enlisted men on recruiting duty, for officers and enlisted men serving with troops where there are no public quarters belonging to the Government, and where there are not sufficient quarters possessed by the United States to accommodate them; commutation of quarters for enlisted men employed as clerks and messengers in the offices of the Commandant, Adjutant and Inspector, Paymaster and Quartermaster, and the offices of the assistant adjutant and inspectors, assistant paymasters, assistant quartermasters at $21 each per month, and for enlisted men employed as messengers in said offices at $10 each per month." (Naval app. act, Aug. 29, 1916.)

2501. "The right of enlisted men of the Marine Corps to commutation of quarters is a right assimilated generally to that of enlisted men of the Army * * *." (Comp. to Sec. Navy, Oct. 16, 1916.)

2502. Commutation of quarters will be paid to enlisted men on duty where there are no public quarters available other than at headquarters or in staff offices at the rate of $15 per month when specifically authorized by the Major General Commandant. Where men are detailed by order of the Major General Commandant to duty at the Publicity Bureau or on recruiting duty no further authority is required for the payment of commutation of quarters. (See par. 163, System of Acct. U. S. M. C. and M. C. O., par. 8, 1917.)

2503. Commutation of quarters will be paid to enlisted men on duty as clerks and messengers in the office of the Major General Commandant and in staff offices where no public quarters are furnished in kind at the rate of $21 per month for clerks and $10 per month for messengers.

2504. Commutation of quarters to enlisted men on duty without troops will be paid by the Paymaster's Department on Form N. M. C. 731 (pay and com. voucher, enlisted men). Such vouchers in the cases of enlisted men on duty at recruiting offices and the Publicity Bureau should be properly certified by the commanding officer or officer in charge. Such certification before transmission to the paymaster at the close of the month eliminates the necessity for the use of Form N. M. C. 733 (certificate of service) in these cases. Payments will be made monthly or semimonthly, as desired, the semimonthly payments being made on Form N. M. C. 732 (mid-monthly report).

2505. Enlisted men serving with their organization ashore or afloat will be paid commutation of quarters when entitled thereto on the regular monthly pay roll.

2506. Where enlisted men on duty with their organizations are entitled to commutation of quarters, heat, and light, the first pay roll and each subsequent pay roll upon which credit is made should show: "Credited commutation of quarters, heat, and light by authority of the Major General Commandant,

date _____, 19____. No quarters available or fuel and light in kind furnished for any portion of the period credited." Supplementing the certificate under "Remarks" on the pay roll each man will be required to sign the certificate contained on N. M. C. 758 (certificate as to occupancy of quarters, enlisted men), for file as a subvoucher to each pay roll on which such credit is claimed.

2507. "Commutation for quarters should be computed for fractional parts of a month on a basis of 30 days to the month." (Bu. Memo. 101, p. 1217; Comp. Dec., July 15, 1909.)

2508. An enlisted man is entitled to commutation of quarters while on furlough where he is regularly in receipt of the allowance provided during the period of leave his station remains unchanged.

2509. An enlisted man who is sent to a Government hospital at his station while receiving commutation of quarters does not forfeit his right thereto. (9 Comp., 781, June 18, 1903.)

2510. Commutation of quarters commences from date of reporting for duty and continues until date of detachment, inclusive.

COMMUTATION OF RATIONS—ENLISTED MEN.

2600. "* * * No law shall be construed to entitle enlisted men on shore duty to any rations or commutation thereof other than such as are now or may hereafter be allowed enlisted men of the Army * * *." (Naval app. act, Aug. 29, 1916.)

2601. "Authority to establish the rates of the allowance for commutation of rations has not been given by statute, but these rates have been left to be fixed by Army Regulations. But these amounts are recognized and sanctioned in the provisions of the Army appropriation acts relating to the Subsistence Department." (P. 864, Dig. Op. J. A. G., Army; Howland.)

2602. The rates of commutation of rations payable to enlisted men of the Marine Corps are as follows:

	Rate per day.
1. To enlisted men on the expiration of their furloughs or leaves, provided that on or before the last day thereof they have reported at their proper stations or have been discharged	$0.30
2. To noncommissioned officers and privates on duty at forts and stations where there are no other troops	1.00
3. To enlisted men on detached duty, stationed in a city or town where subsistence is not furnished by the Government	1.00
4. To enlisted men traveling under orders from a place or station at which his rations have been regularly commuted	1.50
5. To enlisted men traveling under orders alone when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey)	1.50
6. To two enlisted men traveling under orders as a detachment, or traveling under orders as a guard to an insane patient or military prisoner, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey), each	1.50
7. To an insane patient or military prisoner traveling under orders under guard of one or two enlisted men, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order directing the journey), to be paid on the order of the commanding officer in advance to, and to be receipted for by, the person to whose charge the patient or military prisoner is committed by the order	1.50
8. To enlisted men selected to contest for places or prizes in rifle competitions, while traveling under orders to and from places of contest, when the journey can not be performed in 24 hours and it is impracticable to carry rations of any kind (which fact must be stated in the order), each	1.50

(A. R. 1223, 1913.)

2603. Commutation of rations of enlisted men on recruiting duty and on duty at the Publicity Bureau, where subsistence in kind can not be furnished by the Government, will be paid by the Paymaster's Department.

2604. Payments of commutation of rations to enlisted men on detached duty at headquarters, in the several staff offices, depots of supplies, publicity bureau, and to men on recruiting duty will be paid on the same voucher on which payment is made of their regular monthly pay, i. e., Form N. M. C. 731, "Pay and commutation voucher, enlisted men." Commuted rations (other than commuted travel rations) which are paid in cash to enlisted men serving with their organizations, ashore or afloat, will be paid by the paymaster who carries the man's accounts on the regular monthly pay roll.

2605. An enlisted man while on furlough is entitled to commutation of rations when subsistence has not been furnished by the Government, except that an enlisted man of the Marine Corps on furlough from a ship of the Navy is not entitled to commutation of rations. (Comp., Oct. 30, 1912; Bu. Memo. 140, p. 2292.) If detached from the ship and then granted furlough, after reporting for duty at a shore station, he is entitled to commutation for rations.

2606. In order that credits on pay rolls, etc., may be allowed by disbursing officers it is necessary for "Remarks" to show that subsistence has not been furnished during the furlough period, and that the man reported from furlough on or before the expiration of the furlough, e. g.:

"Where enlisted men are entitled to furlough rations:

"On fur. from _____ to _____, 19____. Returned to duty _____, 19____. Rations in kind not furnished during any portion of the period stated (or rations in kind furnished for _____ dates _____)."

2607. "Where enlisted men at shore stations are entitled to commutation of rations only:

"Rations commuted at $____ per diem, since _____, 19____, by authority of _____ dated _____, 19____. Rations in kind not furnished during any portion of period credited (or rations in kind furnished for _____ dates _____)."

2608. The original furlough papers should be filed with pay roll on which the credit for furlough rations is claimed, but need not be filed with vouchers (Form N. M. C. 731) where men are on detached duty.

2609. "That hereafter no part of the pay and allowances authorized for enlisted men detailed as clerks and messengers in the office of the Major General Commandant and the several staff offices shall be forfeited when granted furlough for not exceeding 30 days in each calendar year." (Act Mar. 4, 1917.)

2610. If, after having taken a furlough of 30 days with full pay and allowances, as provided in the preceding paragraph, a man is on authorized absence continuously for more than one day he will be considered as on furlough, the time absent will be charged as leave, and he will not be entitled to either extra-duty pay or commutation of rations for any full calendar day absent, except the commutation of rations he may be lawfully entitled to while on furlough. For example: A man on authorized absence Monday afternoon and all day Tuesday would not lose either extra-duty pay or commutation of rations for Monday, but would be considered as on furlough Tuesday, and would not be entitled to extra-duty pay or commutation of rations for that day.

2611. Enlisted men of the Marine Corps on duty at headquarters, Marine Corps, staff and recruiting offices elsewhere, when reporting in at the expiration of a furlough do not lose their right to commuted furlough rations if they report not later than the commencement of working hours on the date after the expiration of furlough. (17 Comp., 711, Mar. 28, 1911.)

2612. The ration is not pay and shall not be commuted in advance, nor shall commuted rations go to liquidate indebtedness to the Government, except when desired by the individuals for whom commuted. (R., 4460.)

2613. "The naval appropriation act of June 30, 1914, under 'Provisions, Navy,' while providing for payment of commuted rations stopped on account of sick in hospital and credited at the rate of 50 cents per ration to the naval hospital fund, does not make any provision for additional charges against officers or enlisted men. Their accounts should, therefore, not be checked more than 30 cents per day while in hospital." (Bu. Memo. 162, p. 3324; Comp. Dec., Aug. 4, 1914.)

COMPTROLLER OF THE TREASURY.

2700. "Disbursing officers or the head of any executive department * * * may apply for and the Comptroller of the Treasury may render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing such disbursement." (Act July 31, 1894, 28 Stat., 208; 2 Supp., R. S., 216.)

2701. "The Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts, except those relating to the postal revenues and expenditures therefrom." (Act July 31, 1894, 28 Stat., 213; 2 Supp., 213, R. S.)

2702. Upon well-settled principles an opinion or decision could not be authority for a point made which was not discussed nor directly decided and only incidentally involved therein. (U. S., 208, p. 37.)

2703. "Applications to the Comptroller of the Treasury, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department for transmission to that officer." (I. 2205–2.)

2704. Appeals from disallowances should not be made through official channels, but should in all cases be forwarded through the Paymaster.

2705. Balances certified by the Auditor for the Navy Department are final, except that any person whose accounts have been settled may *within one year* obtain a revision of the said account by the comptroller. (Act July 31, 1894, 28 Stat., 207; 2 Supp., 215, R. S.)

2706. "Under the act of July 31, 1894, an auditor has no jurisdiction to review his own final action in the settlement of an account, but such settlement can be reopened only upon the revision thereof by the Comptroller of the Treasury within a year, as provided in section 8 of said act." (1 Comp., 27, Oct. 29, 1894.)

2707. "Neither the comptroller nor the auditor has jurisdiction upon the application of a claimant to reopen a settlement upon newly discovered evidence for the consideration of any item upon which payment has been accepted of the amount allowed by the auditor." (7 Comp., 537, Mar. 15, 1901.)

2708. "After the Comptroller of the Treasury has taken jurisdiction of an auditor's settlement of an account or claim the auditor is without further jurisdiction thereof, and, accordingly, a new settlement thereafter made in the case by the auditor, without the authority of the comptroller, is of no legal effect." (22 Comp., 316, Jan. 20, 1916.)

2709. "The decisions of the Comptroller of the Treasury in a particular case take effect from its date, but the principles enunciated in decisions of the comptroller are applicable to all cases arising under the statutes therein con-

strued, whether occurring before or after the date of the decision." (12 Comp., 745, June 5, 1906.)

2710. But where payments, not expressly forbidden by law, were made in good faith in accordance with regulations and long-continued practice, the disbursing officer should be allowed credits for payments made prior to the date of the decision holding like payments to be illegal. (Bu. Memo. 72, p. 225; Comp. Dec. Feb. 9, 1907.)

2711. "The head of an executive department has no jurisdiction over a claim after it has been transmitted by his department to the proper auditor of the Treasury for settlement, and, accordingly, after such transmission, he is without authority to request a decision by the Comptroller of the Treasury with respect to the claim, prior to the settlement thereof by the auditor, or to make any waiver that would be binding on the auditor in his settlement of the claim.

"The Comptroller of the Treasury has no jurisdiction to render, on the request of the head of an executive department made in advance of the auditor's settlement, a decision relative to a claim that has been transmitted by such department to the proper auditor of the Treasury for settlement, the head of the department no longer having jurisdiction over the claim.

"In order to procure prompt and complete settlement of a claim, an auditor, when desiring further information as to a *part*, only, of a claim, should suspend the *entire* claim, and not merely the part thereof as to which the information is desired." (22 Comp., 381, Feb. 7, 1916.)

2712. The comptroller is without jurisdiction to consider items *suspended* by the auditor. Appeals from disallowances, which should include a complete statement of all facts in the case and be accompanied by copies of orders, etc., should be forwarded so as to reach the comptroller within one year of the date of the disallowance. (Sec. 8, act July 31, 1894; 2 Supp., 215 R. S.

2713. "The comptroller is without jurisdiction to entertain any claim not previously passed upon and settled by the auditor, and until the auditor has settled the account the comptroller is without jurisdiction to revise it." (3 Comp., 337, Feb. 9, 1897; 5 Comp., 334, Dec. 23, 1898.)

2714. "Under section 8 of the act of July 31, 1894, the Comptroller of the Treasury is authorized to render a decision at the request of a disbursing officer only when such officer submits a question actually involved in a payment then to be made by him." (1 Comp., 139, Dec. 29, 1894.)

2715. "The Comptroller of the Treasury is not authorized to render decisions to disbursing officers upon questions of law pertaining to payments which have been made by them, which are items in accounts pending before the auditor." (5 Comp., 727, Apr. 26, 1899.)

2716. "Where a claim which has been transmitted to an auditor for settlement is returned to the head of a department for information or action, to be again transmitted to the auditor for settlement, it will be regarded as still pending before the auditor, and therefore the Comptroller of the Treasury is not authorized to render an advance decision thereon to the head of the department." (12 Comp., 8, July 7, 1905.)

2717. "The Comptroller of the Treasury is not required to indicate what evidence should be furnished to entitle a claimant to a revision of his accounts

upon appeal from a decision of the auditor, but is authorized to dispose of the case upon the evidence presented with the appeal, and has a right to dismiss the appeal where the evidence so presented is insufficient."

"Where an appeal to the Comptroller of the Treasury has been dismissed because of insufficient evidence and without a revision of the account, and subsequently a new application has been filed within a year from the decision of the auditor appealed from and the proper evidence has been presented, the comptroller has jurisdiction to revise the account." (14 Comp., 18, July 17, 1907.)

2718. "There is no authority to appeal to the comptroller from suspensions made by the Auditor for the Navy Department, nor can an appeal be made from a disallowance if the appellant voluntarily paid the amount disallowed. In such a case, however, he may file a claim with the auditor for the amount disallowed, and if not satisfied with the action of the auditor thereon he may then appeal to the comptroller for revision." (Bu. Memo. 173, p. 3727; Comp. Dec. July 24, 1915.)

2719. "The Paymaster General of the Navy is charged by law with the examination of property returns, and is required, when property is not properly accounted for, to raise a charge against the officer or agent intusted with the public property for the amount of the loss to the Government accruing by his fault; and having raised such a charge, the officer or agent has not the right to appeal to the comptroller for a revision." (Bu. Memo. 173, p. 3728; Comp. Dec. July 26, 1915.)

2720. Action may be brought in the United States Court of Claims for recovery of funds made good in accordance with disallowances which both the auditor and the comptroller have refused to remove.

2721. "The Comptroller of the Treasury will not reopen a settlement of a claim by an auditor which he has affirmed because of a subsequent decision of the Court of Claims upon a similar claim placing a different construction upon the law than that placed upon it by the comptroller." (13 Comp., 53, July 27, 1906.)

2722. "When a claim which has been transmitted to an auditor for settlement is returned to the head of a department for information or action, to be again transmitted to the auditor for settlement, it must be regarded as still pending before the auditor, and the Comptroller of the Treasury is not authorized to render a decision thereon.

"The Comptroller of the Treasury is not authorized to render an advance decision, as provided for in section 8 of the act of July 31, 1894, upon a question pertaining to a payment *which has been made.*" (12 Comp., 113, Aug. 30, 1905.)

2723. "Where the Comptroller of the Treasury, on his own motion, revises only certain items in a claim or account and takes no official action as to the remainder, as to such remainder the auditor retains his original jurisdiction to reopen such part of said claim or account any time after a year from his original certification or such part of said claim or account not revised by the comptroller within a year.

"Where the comptroller on his own motion revises a claim or account, and it is not shown just what he revised the presumption is that the whole claim or account has been revised." (19 Comp., 308, Nov. 23, 1912.)

2724. "An amount suspended by an auditor, though a part of an item originally claimed, is by the act of suspension made a separate item and when finally acted upon by the auditor is subject to revision by the Comptroller of the Treasury even though it becomes necessary to consider the entire original claim which includes the portion thereof allowed by the auditor at the time of suspension and over which the comptroller has no jurisdiction." (19 Comp., 706, May 8, 1913.)

2725. The Comptroller of the Treasury has no jurisdiction over an item suspended by an auditor in the settlement of an account of which no *final* settlement has been made by the auditor even though the auditor has advised the claimant that the item will be disallowed, said item being, until such final settlement has been made, within the exclusive jurisdiction of the auditor. (20 Comp., 169, Sept. 13, 1913.)

2726. "A comptroller can reopen the decisions of his predecessors only for fraud, mistake in matters of fact arising from errors in calculation, or newly discovered material evidence. Therefore in this case the request for reconsideration of a predecessor's decision relative to payments made under General Ordr No. 34 is denied because application for reconsideration is not presented upon any of the grounds mentioned above." (Bu. Memo. 152, p. 2819; Comp. Dec. Sept. 30, 1913.)

2727. "A decision upon a question of jurisdiction which is dependent on a construction of the law of the case is within the well-established principle that a decision upon a question of law, whether correct or erroneous, is not reviewable by a successor in office.

"A claimant is not deprived of his statutory right to obtain a revision by the comptroller of a settlement by an auditor by reason of the fact that the comptroller had revised the account on his own motion or at the request of the head of a department." (20 Comp., 680, Mar. 26, 1914.)

2728. A disbursing officer who pays a claim about which there may be any doubt without availing himself of the comptroller's ruling, which, whether right or wrong, protects the officer fully can have no just ground for relief. (4 Comp., 3, July 9, 1897.)

2729. "The authority for disbursing officers to make payments is restricted to the payments of fixed salaries, bills for supplies purchased and approved, and other similar demands which do not require for the ascertainment of their validity the exercise of judicial functions in weighing evidence or in the application of general principles of law.

"Under secton 8 of the act of July 31, 1894, any disbursing officer may apply to the comptroller for his decision upon any question which is then before him and involved in a payment which he is authorized to make.

"The head of the proper department may apply for the decision of the comptroller upon any question involved in a payment which a disbursing officer is authorized to make or in the payment of any liabilities which may arise in consequence of any contemplated action by him, but not upon questions in connection with liabilities arising by operation of law alone." (4 Comp., 332, Dec. 17, 1897.)

2730. "* * * The comptroller is authorized to render a decision at the request of a disbursing officer only when the question submitted is one arising

upon a claim or account then properly before such officer for payment." (3 Comp., 529, Apr. 22, 1897.)

2731. A disbursing officer is entitled to ask a decision when the question he presents is involved in an account which he has, by general or special instruction, been directed to pay. When the expense has not yet been incurred, but the decision of the comptroller is desired for the guidance of the department in the use of its appropriations the question upon which a decision is desired should be submitted by the head of the department. (1 Comp., 500, May 31, 1895.)

2732. The comptroller would not be justified * * * to render a decision upon a hypothetical case involving only a question of law, and his decision of such a question would not be official if rendered and would afford no legal protection to a disbursing officer making payment under it. (Comp. Dec., Feb. 16, 1903.)

2733. "The Comptroller of the Treasury is not authorized to render an advance decision upon a question not involving a payment to be made by or under the officer requesting the opinion." (10 Comp., 812, June 9, 1904.)

2734. "The Comptroller of the Treasury has no jurisdiction to render advance decisions on the request of heads of executive departments or other Government establishments relative to claims that are not to be paid by them or under their direction, but by an auditor of the Treasury." (22 Comp., 395, Feb. 12, 1916.)

2735. "When an application for advance decision by the Comptroller of the Treasury on a question of law is made all the material facts necessary for its determination should be presented, and the decision rendered thereon is necessarily restricted to the facts so presented and can have no application to a state of facts materially different therefrom." (14 Comp., 6, July 10, 1907.)

2736. "To enable the Comptroller of the Treasury to render to disbursing officers or the head of any executive department or other establishment not under any of the executive departments advance decisions upon any question involving a payment to be made by them or under them under section 8 of the act of July 31, 1894 (28 Stat., 208), there should be submitted to him not only the account presented for payment, but all material facts and evidence necessary to support the same. The person submitting the request for decision should in all cases indicate the particular point or question upon which the decision is desired." (18 Comp., 457, Dec. 19, 1911.)

2737. "An advance decision by the Comptroller of the Treasury, to be of any binding effect, can be rendered only on a clear and undisputed statement of facts submitted by the official authorized by law to request such a decision; where the facts are disputed the account or claim involved should be submitted to the proper auditor of the Treasury for settlement." (22 Comp., 469, Mar. 17, 1916.)

2738. "When a disbursing officer in doubt as regards the legality of a payment requested of him submits the voucher evidencing such payment to the Comptroller of the Treasury for an advance decision, such disbursing officer should place before the comptroller the facts raising such doubt as the basis of such submission." (18 Comp., 513, Jan. 6, 1912.)

2739. "The Comptroller of the Treasury has no jurisdiction to render an advance decision relative to a claim on the request of a disbursing officer made prior to the approval of the claim by the proper administrative authority for payment, since, in such a case, the claim is not before the disbursing officer for payment within the meaning of the act of July 31, 1894." (22 Comp., 398, Feb. 16, 1916.)

2740. "An advance decision by the Comptroller of the Treasury determines only questions of law, not of fact, the conclusion of law being predicated, for the purposes of the decision, upon an assumed state of facts.

"An auditor for the Treasury is not relieved, by reason of an adverse decision by the comptroller, of the duty of establishing the facts in any case before him, including the case in which the decision was rendered." (22 Comp., 421, Feb. 26, 1916.)

2741. "The necessity for or the legality of an examination of vouchers in a Government department is a question of administration which the Comptroller of the Treasury is not authorized to decide unless such question involves a payment of money in connection with the examination." (19 Comp., 266, Nov. 8, 1912.)

2742. "The jurisdiction of the Comptroller of the Treasury to decide questions submitted by heads of departments is limited to matters involving *payments* to be made by them or under their authority, and does not extend to the decision of questions involving *collections* to be made as damages alleged to be due the Government from a telegraph company." (22 Comp., 324, Jan. 24, 1916.)

2743. Officers should not make voluntary payment in cases in which they question or are uncertain as to the correctness of any amount charged against them or demanded of them. The proper procedure is to decline to make payment to the end that any charge against them shall be made by checkage against their accounts, by direction of the proper administrative authority. After such checkage has been made claim may be presented to the auditor for the amount involved and, if disallowed, appeal may then be made to the Comptroller of the Treasury. (5 Comp., 335, Dec. 23, 1898.)

2744. If a disbursing officer of the Government has repaid to the Government an amount disallowed by the auditor, the comptroller has no authority to consider the item, as same is not an outstanding difference. Such disbursing officer, however, has authority to submit a claim for the amount so checked to the auditor, and, if dissatisfied with that officer's action, to appeal to the comptroller within one year, provided he does not accept payment of the amount allowed by the auditor as to any item on which he desires revision. (Appeal No. 19063; decision by Asst. Comptroller Mitchell, Aug. 18, 1910.)

2745. "When the certificate required by the act of March 29, 1894 (28 Stat., 47), is made to the proper accounting officer of the Treasury, for debiting on the proper account any charge against any officer or agent intrusted with public property, arising from any loss accruing from his fault, to the Government as to the property so intrusted to him, the jurisdiction of the Comptroller of the Treasury is limited to ascertaining whether the certificate is made by the proper officer and is in the proper form and substance, and whether the auditor's settlement is correct and in accordance therewith; but does not extend

back of the certificate to any of the proceedings taken by the officers of the department in obedience to the law and regulations to find that a shortage of property exists to ascertain its value and hence the liability therefor." (17 Comp., 647, Mar. 3, 1911.)

2746. Each regularly established office of the Paymaster's Department has been furnished with a complete set of bound volumes of Decisions of the Comptroller of the Treasury and additional volumes will be furnished from time to time as they are published. These sets should not be taken from the office by the paymaster upon transfer, but should be left as a part of the permanent records of the pay office.

2747. As blank forms for the keeping and rendering of public accounts must be approved by the comptroller before adoption, paymasters desiring any change made in such forms should submit a sample in duplicate, of the form, amended as desired, to the paymaster, United States Marine Corps, who will, if he deems proper, submit same to the comptroller for his approval.

CONTINUOUS-SERVICE PAY.

2800. The Army act of May 11, 1908 (35 Stat., 109), makes the following provisions for continuous-service pay:

"That hereafter any soldier honorably discharged at the termination of an enlistment period who reenlists within three months thereafter shall be entitled to continuous-service pay as herein provided, which shall be in addition to the initial pay provided for in this act and shall be as follows, namely: For those whose initial pay as provided herein is $36 or more, an increase of $4 monthly pay for and during the second enlistment, and a further increase of $4 for and during each subsequent enlistment up to and including the seventh, after which the pay shall remain as in the seventh enlistment. For those whose initial pay as provided for herein is eighteen, twenty-one, twenty-four, or thirty dollars, an increase of $3 monthly pay for and during the second enlistment, and a further increase of $3 for and during each subsequent enlistment up to and including the seventh, after which the pay shall remain as in the seventh enlistment. For those whose initial pay as provided for herein is fifteen and sixteen dollars, an increase of $3 monthly pay for and during the second and third enlistments each, and a further increase of $1 for and during each subsequent enlistment up to and including the seventh, after which the pay shall remain as in the seventh enlistment: *Provided*, That hereafter any soldier honorably discharged at the termination of his first or any succeeding enlistment period who reenlists after the expiration of three months shall be regarded as in his second enlistment; that an enlistment shall not be regarded as complete until the soldier shall have made good any time lost during an enlistment period by unauthorized absences exceeding one day, but any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of this act; that the present enlistment period of men now in service shall be determined by the number of years continuous service they have had at the date of approval of this act under existing laws, counting three years to an enlistment, and the former service entitling an enlisted man to reenlisted pay under existing laws shall be counted as one enlistment period."

2801. Service in the Army rendered subsequent to May 11, 1908, can not be counted for the purpose of computing pay without regard to reenlistment. Service rendered on and after May 11, 1908, is to be counted by enlistment periods, and enlistment periods are determined by discharge and reenlistment. The enlistment period of a soldier in the service on the date of the approval of the act of May 11, 1908, having been determined under the rule prescribed in said act, it continues until his discharge at the termination of the enlist-

ment period in which he was found to be serving. However, a soldier who enlisted prior to May 11, 1908, is entitled to be discharged three years from date of enlistment without making good time lost by absence without leave. Such date of discharge marks the termination of an enlistment period, and upon reenlistment within three months he is entitled to the pay of the next enlistment period. This method of computing enlistment periods subsequent to May 11, 1908, applies only to Army service, but a soldier is entitled, upon enlisting in the Marine Corps, to receive the same pay as he would have received if he had reenlisted in the Army.

2802. A man who reenters the service on or after May 12, 1908, after having remained out more than three months, is entitled to the pay of the second enlistment period; but a man who completed one or more enlistments that did not entitle him to reenlistment pay and reentered the service on or before May 11, 1908, having remained out over three months is not entitled to credit for his former service.

2803. The enlistment from which a man is discharged by purchase can not be counted as an enlistment period upon his reenlistment within three months, but may be counted in determining the number of years of his continuous service at the date of the passage of the act of May 11, 1908.

2804. Any enlisted man in service on May 11, 1908, who had prior service entitling him to reenlisted (class 3) pay is entitled to credit for one enlistment period on account of such service regardless of whether on May 11, 1908, he was in a status of "entitled to reenlisted (class 3) pay" or in a status of a certain year of continuous service. Any soldier who completed at least five years of continuous service which included an honorable discharge and reenlistment and who then remained out of service over three months became entitled to "reenlisted (class 3) pay" under the laws in force prior to May 11, 1908.

2805. An enlisted man who reenlisted after the approval of the act of May 11, 1908, within three months from an honorable discharge at the termination of an enlistment period prior to the passage of the act is entitled to have his service counted as continuous within the meaning of the provisions of said act granting continuous-service pay. He is entitled to credit, in computing his continuous-service pay, for as many enlistment periods served as is found by dividing the time actually served (continuously) by three. One enlistment period should be added for any prior service which entitled him to reenlisted (class 3) pay. For example, if the soldier on discharge had eight years of continuous service he would on reenlistment be entitled to pay of the third enlistment period. If prior to the commencement of such continuous service he had service which entitled him to reenlisted (class 3) pay he would be entitled to pay of the fourth enlistment period.

2806. An enlisted man discharged by purchase and reenlisted within three months is not entitled to credit for the service for the time served in the enlistment terminated by purchase. Under such reenlistment he takes up the thread of the enlistment period in which he was serving at the date of discharge by purchase.

2807. Reenlistments can not be antedated so as to place marines within the three months' limit for purposes of continuous-service pay. The benefit can

only be obtained by actual reenlistment before the expiration of three months. In computing the period of three months the day of discharge should be excluded.

2808. Any soldier honorably discharged at the termination of his first or any succeeding enlistment period who reenlists after the expiration of three months shall be regarded as in his second enlistment period. (Act May 11, 1908.)

2809. Gunnery sergeants are allowed the continuous-service pay of a first sergeant.

2810. An enlisted man honorably discharged for the convenience of the Government after the completion of more than half of his enlistment either before or after May 11, 1908, who reenlists subsequent to May 11, 1908, after the expiration of three months from the date of his discharge is entitled to be paid as of his second enlistment period.

2811. Enlisted men of the Regular Army who served as commissioned officers, United States Volunteers, organized in 1898 and 1899, or in the Porto Rico Regiment or Philippine Scouts on or before March 2, 1903, and who upon their muster out returned to the ranks of the Regular Army shall have such service counted as if it had been rendered as enlisted men and be entitled to all continuous-service pay. (Act Mar. 2, 1903, 32 Stat., 934.)

2812. The above was made applicable to all service as commissioned officers with Philippine Scouts by the act of June 12, 1906 (34 Stat., 248). The enlistment period of a man who has enlisted within three months from the date of his discharge as a commissioned officer of Philippine Scouts is determined by dividing his total continuous service at date of discharge by three, adding an additional enlistment period for any prior service which entitled him to "reenlisted (class 3) pay." For example: If the officer on discharge had eight years of continuous service he would on reenlistment be entitled to pay of the third enlistment period. If prior to the commencement of such continuous service he had service which entitled him to reenlisted pay he would be placed in his fourth enlistment period.

2813. Those men who have been honorably discharged from the Marine Corps and enlisted in the Army within the time prescribed by law for that purpose are regarded as having been continuously in the service and entitled to all the advantages it confers under the laws regulating the subject.

2814. An enlisted man discharged from a five-year enlistment in the Army, under the provisions of the act of June 16, 1890 (26 Stat., 158), after serving three years and three months, was not discharged at the termination of an enlistment period within the meaning of the act of May 11, 1908, and upon reenlistment after May 11, 1908, is not entitled to count such service so as to place him in his second enlistment period. (Comp., Oct. 20, 1909.)

2815. An enlisted man honorably discharged or mustered out of service as a member of the volunteer service organized under the act of March 2, 1899 (30 Stat., 981), can not be viewed as having been discharged at the termination of an enlistment period. (Comp., Apr. 5, 1910.) This applies equally to enlisted men of volunteers organized under the act of April 22, 1898 (30 Stat., 361).

2816. An enlisted man of the Marine Corps, honorably discharged at the expiration of his first enlistment of four years and enlisted in the Army within

three months therefrom, is only entitled to pay of the second enlistment period. (15 Comp., 79, Aug. 8, 1908.)

2817. "In computing the enlistment period of an enlisted man of the Army under the act of May 11, 1908 (35 Stat., 106), service in the Marine Corps which was terminated by desertion can not be counted as continuous with subsequent service in the Army so as to entitle him to any enlistment period, but 'former service entitling an enlisted man to reenlistment pay under existing laws' should be counted an enlistment period." (18 Comp., 85, July 31, 1911.)

2818. Time served in a fraudulent enlistment can not be counted in computation of service pay, unless the Government waives the objection and allows the contract to stand. (14 Comp., 268, Nov. 8, 1907.)

2819. In computing service of marines for purposes of pay, only service in the Army and Marine Corps will be counted. The law does not authorize counting of Navy service in the Army or Marine Corps in the case of enlisted men.

2820. "An enlisted man of the Marine Corps is not entitled to credit for prior service in the Navy in computing his pay under sections 1282 and 1284, Revised Statutes." (Bu. Memo. 61, p. 69.)

2821. "A soldier who reenlisted more than three months after the expiration of his previous term of enlistment is not entitled to the additional pay provided by section 1281, Revised Statutes, as amended by section 3 of the act of August 1, 1894, for reenlistment within three months, notwithstanding that, by reasons of sickness, his reenlistment was antedated, by direction of the major general commanding the Army, so as to bring it within the limitation of three months; nor to regular pay prior to the date of his actual enlistment." (6 Comp., 754, Mar. 28, 1900.)

2822. "An enlisted man of the Army who on May 11, 1908, had more than three years of continuous service, but less than six years, was serving in his second enlistment period and continued in that period until discharged January 14, 1909. Upon enlistment in the Marine Corps, March 19, 1909, he entered the third period of enlistment and became entitled to the pay provided for a private in the Infantry of the Army in the third period of enlistment. (Bu. Memo. 101, p. 1213; Comp. Dec. June 28, 1909.)

2823. "An enlisted man in the Army discharged without honor, but not by sentence of court-martial, who reenlists, is entitled to credit for another enlistment period 'for former service entitling enlisted men to reenlisted pay under existing laws' as provided by the act of May 11, 1908." (16 Comp., 871, June 28, 1910.)

2824. "Prior to the act of August 1, 1894 (28 Stat., 215), the period of enlistment in the Army was five years, and a soldier who enlisted before said date and was discharged at the expiration of three years and three months, under the provisions of the act of June 16, 1890 (26 Stat., 157), said soldier again enlisting several years after his discharge, should be mustered on the pay roll as serving his first enlistment and not his second. The act of June 16, 1890, supra, did not shorten the term of enlistment of five years, but merely provided how a soldier might be released from service before the expiration of his enlistment period, and a soldier discharged under the provisions of said act is not discharged at the termination of an enlistment period within the meaning of the act of May 11, 1908 (35 Stat., 109)." (16 Comp., 247, Oct. 20, 1909.)

2825. "The provisions of the act of May 11, 1908 (35 Stat., 109), that any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of the act, is retrospective as well as prospective, and applies to a soldier so discharged before as well as after the passage of the act." (16 Comp., 120, Aug. 23, 1909.)

2826. "In computing the enlistment period of an enlisted man of the Marine Corps he is entitled to credit for overtime served by him for the convenience of the Government prior to May 11, 1908, but not for such overtime served subsequent to that date." (Bu. Memo. 104, p. 1263; 16 Comp., 224, Oct. 9, 1909.)

2827. "In determining the enlistment period of enlisted men of the Marine Corps for purposes of pay under the act of May 11, 1908, as made applicable to the Marine Corps by section 1612, Revised Statutes, each three years of their continuous service should be counted as one enlistment period without regard to discharge and reenlistment, except that they must have remained continuously in the service, and the former service entitling them to reenlisted pay and which was not continuous with the present service should be counted as one enlistment period only." (Bu. Memo. 109, p. 1363.)

2828. The act of August 24, 1912 (37 Stat., 569–590), increased the term of enlistment in the Army to seven years, effective November 1, 1912, and provided: "That for all enlistments hereafter accomplished, four years shall be counted as an enlistment period in computing continuous-service pay * * *." It is held, in order to place marines on the same footing as to continuous-service pay as enlisted men of the Army under this act they should be required only to serve out three years in the enlistment period in which serving on November 1, 1912, before entrance into the next enlistment period and becoming entitled to the higher pay of that period. (20 Comp., 151, Sept. 4, 1913).

2829. "The provisions of the act of August 24, 1912 (37 Stat., 569–590), extending the enlistment period for continuous-service pay purposes to four years operates only upon enlistment periods that (regardless of discharge and reenlistment) were entered upon on or after November 1, 1912." (20 Comp., 150, Sept. 4, 1913.)

2830. "The provisions of the act of May 11, 1908 (35 Stat., 109), to the effect that a soldier "who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period" has no application in the case of a soldier receiving such a discharge prior to the date of said act and who on May 11, 1908, was serving as an enlisted man in the Army." (20 Comp., 235, Oct. 18, 1913.)

2831. "A private marine, first enlisted June 2, 1908, and served until August 19, 1911, when he was honorably discharged for medical survey, line of duty; he reenlisted June 2, 1913, and is now serving in that enlistment. An 'enlistment period' in the Marine Corps, within the meaning of 35 Stat., 109, consists of each three years of continuous service, without regard to discharge and reenlistment. Therefore, in this case the 'second enlistment period' began June 2, 1911, and continued until discharge, August 19, 1911; but, as over three months elapsed between this discharge and the reenlistment of June 2, 1911, he entered

then at the beginning of a 'second enlistment period.'" (Bu. Memo. 153, p. 2857.)

2832. Enlistments closed by honorable discharge become fixed and determined when the honorable discharge is given, and upon reenlistment after three months after such honorable discharge a soldier should be carried as in his second enlistment period, notwithstanding an intervening dishonorable discharge from another enlistment. (Comp. Dec., June 3, 1914; Bulletin No. 34, W. D., 1914.)

2833. "An enlisted man of the Marine Corps who, while serving in his third enlistment period, was discharged as undesirable, and who reenlists within three months from the date of such discharge, is entitled to be carried from the date of such reenlistment as in his second enlistment period. He is also entitled to additional pay as marksman, notwithstanding his discharge as undesirable, an honorable discharge not being a condition precedent to his receiving this additional pay on reenlistment." (21 Comp., 123, Aug. 27, 1914.)

2834. "An enlisted man of the Marine Corps who presented himself for reenlistment before the expiration of three months after his honorable discharge and found slightly physically disqualified, which disqualification was waived after the time allowed for enlistment under continuous service had expired, is nevertheless entitled to continuous service." (Bu. Memo. 162, p. 3331.)

2835. "An enlisted man of the Marine Corps is required to serve only three years in the enlistment period in which serving on November 1, 1912, before entrance into the next enlistment period and becoming entitled to the higher rate of pay for that period." (Bu. Memo. 165, p. 3417.)

2836. "An enlisted man of the Marine Corps who presents himself for reenlistment within three months from the date of his honorable discharge from the Army and whose actual enlistment is held up pending the waiving of certain physical defects until after the three months has expired is entitled to additional pay as though he had actually enlisted within three months." (Bu Memo. 172, p. 3708.)

2837. "An enlisted man of the Army transferred to the reserve may not, upon being called to the colors in time of war, lawfully be discharged from the reserve and reenlisted prior to the expiration of his current seven-year period of enlistment. In computing continuous-service pay of an enlisted man of the Army time spent as a member of the reserve, not with the colors, is not to be counted." (22 Comp., 692, June 23, 1916.)

2838. The Army act of May 11, 1908, provides: "* * * that an enlistment shall not be regarded as complete until the soldier shall have made good any time lost during an enlistment period by unauthorized absences exceeding one day, * * *." (35 Stat., 109.)

2839. The Army act of April 27, 1914 (38 Stat., 354), repeated the requirement contained in the act of May 11, 1908, for making good time lost on account of unauthorized absence and added thereto additional requirements for the making good of time lost. It provides: "That an enlistment shall not be regarded as complete until the soldier shall have made good any time in excess of one day lost by unauthorized absences, or on account of disease resulting from his own intemperate use of drugs or alcoholic liquors or other misconduct, or while in confinement awaiting trial or disposition of his case if the trial results in conviction, or while in confinement under sentence."

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2840. The Navy act of August 29, 1916, provides: "Hereafter no officer or enlisted man in the Navy or Marine Corps in active service who shall be absent from duty on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct, shall receive pay for the period of such absence, the time so absent and the cause thereof to be ascertained under such procedure and regulations as may be prescribed by the Secretary of the Navy: *Provided*, That an enlistment shall not be regarded as complete until the enlisted man shall have made good any time in excess of one day lost on account of sickness or disease resulting from his own intemperate use of drugs or alcoholic liquors, or other misconduct." (39 Stat., 580.)

2841. "On and after the 1st day of November, 1916, all enlistments in the Regular Army shall be for a term of seven years, the first three years to be in the active service with the organizations of which those enlisted men form a part and, except as otherwise provided herein, the last four years in the Regular Army Reserve hereinafter provided for: *Provided*, That at the expiration of three years' continuous service with such organizations, either under a first or any subsequent enlistment, any soldier may be reenlisted for another period of seven years, as above provided for, in which event he shall receive his final discharge from his prior enlistment * * * : *Provided further*, That in all enlistments hereafter accomplished under the provisions of this act three years shall be counted as an enlistment period in computing continuous-service pay: *Provided further*, That any noncommissioned officer discharged with an excellent character shall be permitted, at the expiration of three years in the active service, to reenlist in the organization from which discharged with the rank and grade held by him at the time of his discharge if he reenlists within 20 days after the date of such discharge. * * * ." (Sec. 27, national defense act, June 3, 1916.)

The provisions of the above act relating to continuous-service pay is applicable to the Marine Corps through section 1612, Revised Statutes.

"(*a*) * * * Under the terms of a decision rendered by the Comptroller of the Treasury, September 23, 1914 [the syllabus of which is 'For the purpose of fixing the date upon which marines become entitled to continuous-service pay under the act of May 11, 1908, credit should be denied to them in the computation of their enlistment periods terminating prior to April 27, 1914, for the time lost therein by unauthorized absences in excess of one day and in those terminating subsequently for time lost therein for said reason, and for the additional reasons enumerated in the act of that date.' (21 Comp., 174, Sept. 23, 1914.)], enlisted men of the Marine Corps while not required [to be retained in the service] to make good time lost by absences without leave * * * are, for the purpose of assimilation of their continuous-service pay to that of enlisted men of the Army, not entitled to credit for time lost as specified in the act of April 27, 1914."

"(*b*) In accordance therewith, in the computation of enlistment periods of marines terminating prior to April 27, 1914, for the purpose of determining the date they are entitled to continuous-service pay, credit should be denied to them for time lost only by unauthorized absences in excess of one day, * * *; while, in the computation of enlistment periods terminating subsequent to April 27, 1914, for the same purpose, credit should be denied for all periods of time lost [by absence without leave in excess of one day], by unauthorized absences

in excess of one day, on account of disease resulting from intemperate use of drugs or alcoholic liquors or other misconduct, while in confinement awaiting trial or disposition of the case if the trial results in conviction, and while in confinement under sentence." (See Par. 14 (2) M. C. O. 1917.)

2842. "(5) The words 'trial,' 'conviction,' and 'sentence' as used * * * do not include disciplinary proceedings conducted before and punishments awarded by commanding officers."

"(6) The word 'confinement' as used * * * includes any and all forms of confinement or restriction within any limits removing the offender from a duty status imposed either by commanding officers or under their authority or by the sentence as mitigated and approved by the convening or higher authority."

"(7) Where the offender is sentenced to confinement as a detentioner the period he is in confinement or under guard and not in a duty status is to be considered as time lost under the foregoing * * *."

"(8) Where a detentioner is restored to duty on probation and resumes his status of duty he ceases to be absent from duty. * * *"

"(9) All time between the date recorded on muster rolls as the date of the offense and the date there recorded as that of the trial shall, where the trial results in conviction, be considered as time lost under confinement awaiting trial; but where it be shown in any particular case that the date so recorded as the date of the offense was not the date of its discovery or that the offender between the date of the offense or of its discovery and the date of the trial actually performed duty, the period during which duty was actually performed shall be credited as service and not charged as time lost." (See Par. 15 (10) M. C. O. 1917.)

COOKS AND MESSMEN.

2900. "The enlisted men of the Marine Corps derive their right to additional compensation or allowance as messmen * * * from the annual appropriation acts and the regulations made in pursuance thereof. (See 13 Comp., 136.)" (Bu. Memo. 171, p. 3630; Comp. Dec. May 19, 1915.)

2901. The act of June 30, 1914, making appropriations for the Navy and subsequent acts contain provisions as follows:

"* * * including additional compensation for enlisted men of the Marine Corps regularly detailed as * * * mess sergeants, cooks, messmen * * * under such rules as the Secretary of the Navy may prescribe * * *."

2902. "From and including July 1, 1904, all enlisted men of the United States Marine Corps regularly detailed as * * * messmen * * * shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy: * * *." (Executive Order June 28, 1904; R 4442–11.)

2903. "Enlisted men of the Marine Corps regularly detailed as messmen, whether for duty afloat or ashore, may be paid additional compensation as provided for by regulations approved and promulgated by the Secretary of the Navy." (13 Comp., 136, Aug. 23, 1906.)

2904. "* * * *Provided*, That hereafter privates regularly detailed and serving as cooks shall receive, in addition to the pay otherwise allowed by law, the following: First-class cooks, $10 per month; second-class cooks, $8; third-class cooks, $7; and fourth-class cooks, $5." (Naval app. act, Mar. 2, 1907; 34 Stat., 1200.)

2905. "The detail of mess sergeants, cooks, and messmen at shore stations shall be in accordance with such rules as may be prescribed by the Commandant of the Marine Corps." (See R. 4442–9.)

2906. Enlisted men detailed as messmen shall, while so acting, except when assigned as reliefs during the temporary absence of the regular messman, receive extra compensation at the rate of $5 per month. (See R. 4427–14.)

2907. "The following extra compensation, which shall be credited on the monthly pay rolls, is allowed enlisted men of the Marine Corps, under regularly authorized assignments or details as herein provided, for service with messes composed of enlisted men of the corps, ashore or afloat, viz:

	Per month.
"(*a*) Mess sergeants	$6.00
First-class cooks	10.00
Second-class cooks	8.00
Third-class cooks	7.00
Fourth-class cooks	5.00
Messman	5.00

"(*b*) At regularly established posts and other shore stations all details to any of the above grades shall be made on the first day of the month; and the number detailed shall be based on the ration strength of the command on that date. No further detail of cooks or messmen will be permitted on intermediate days of the month, except to fill a vacancy caused by sickness, confinement, promotion, transfer, discharge, death, or desertion, or where the ration strength of the command is increased by 25 per cent of the number as shown on the first day of the month nor thereafter except upon a like increase. For all commands whose ration strength on the 1st day of the month is 400 men or more there will be allowed additional details of cooks and messmen for each 100 increase in ration strength during the month."

"(*c*) The following letter is quoted for the information of the Marine officers serving afloat:

2908. Circular letter:

NAVY DEPARTMENT,
Washington, March 5, 1914.

To: Commanding officers of all ships having marines.
Subject: Detail of marines as cooks on board vessels of the Navy.

1. In order that marines afloat may acquire proficiency as cooks, with a view to having qualified cooks available for duty with marine detachments when landed for duty ashore, commanding officers of ships may at their discretion assign to duty as cooks privates of marines from the detachments under their command.

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2909. Mess sergeants are authorized as follows:

(*a*) One for each company mess, where detachments of enlisted men of the Marine Corps are regularly organized into companies of substantially the same strength as those of the infantry of the Army, and appear as such upon muster rolls rendered to headquarters and upon pay rolls of the paymaster's department.

(*b*) Where detachments of such companies mess separately, in number habitually greater than twenty-five, one additional mess sergeant is allowed.

(*c*) Mess sergeants shall habitually be detailed from the grade of sergeant.

(*d*) The above provision for mess sergeants shall not apply to companies organized at posts within the United States, unless specifically authorized by the Major General Commandant.

2910. One sergeant of each company will be detailed for duty as company quartermaster sergeant, and one corporal as company clerk. When company messes are established, the company quartermaster sergeant will also act as mess sergeant. Each barracks detachment in excess of 50 men will be allowed one corporal as clerk. These noncommissioned officers are included in the authorized complements. (Par. 167 (9) M. C. O. 1917.)

2911. Where organizations or detachments are merged into a general mess or where there is no company organization mess sergeants shall not be detailed; but additional compensation shall be given a mess steward, one for each general mess, as provided in paragraph 329, United States Army Regulations, 1913.

2912. Cooks will invariably be detailed from the grade of private; and in no case shall men receiving extra compensation as such be detailed on or

receive additional pay for any other special duty. In detailing cooks the following apportionment shall be observed:

(*a*) For 50 men or under, serving separately, one first-class cook.

(*b*) For over 50 to 75 men, serving separately, one first-class and one third-class cook.

(*c*) For 75 or more men, serving as a company, one first-class and one second-class cook: *Provided*, That 75 or more men in a company are not to receive the allowance of cooks "for 100 to 200 men" if the strength of said company is under 150. When the strength of a company is less than 75 men the provisions of subparagraph (*b*) shall govern.

(*d*) For 100 men or less, serving in garrison, one first-class and one second-class cook.

(*e*) For over 100 to 200 men, one first-class, one second-class, and one third-class cook.

(*f*) For over 200 to 300 men, one first-class, one second-class, one third-class, and one fourth-class cook.

(*g*) For over 300 to 400 men, one first-class, one second-class, one third-class, and two fourth-class cooks.

(*h*) For over 400 to 500 men (except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*g*), inclusive), one first-class, one second-class, two third-class, and two fourth-class cooks.

(*i*) For over 500 to 600 men (except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*g*), inclusive), one first-class, two second-class, two third-class, and two fourth-class cooks.

(*j*) For over 600 to 700 men (except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*g*), inclusive), one first-class, two second-class, two third-class, and three fourth-class cooks.

(*k*) For over 700 to 800 men (except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*g*), inclusive), one first-class, two second-class, three third-class, and three fourth-class cooks.

(*l*) For over 800 to 900 men (except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*h*), inclusive), two first-class, two second-class, three third-class, and three fourth-class cooks.

(*m*) For over 900 to 1,000 men, except where there are two or more distinct messes, when cooks shall be allowed as indicated in subparagraphs (*a*) to (*h*), inclusive), two first-class, two second-class, three third-class, and four fourth-class cooks.

2913. Messmen, not exceeding 1 for every 20 men, shall be detailed from the grade of private. Under no circumstances shall noncommissioned officers be so detailed. Enlisted men of the Marine Corps detailed as messmen afloat are also entitled to the same extra compensation for service with crew messes as is allowed enlisted men of the Navy under like circumstances.

2914. In computing the allowance of messmen the number of men in detachments messing elsewhere should be deducted from the strength of the command, and notation of such deduction should appear on the voucher.

2915. The cook and messmen voucher (Form N. M. C. 206) should be prepared monthly, in duplicate (showing each and every man detailed during the month, whether his account is to appear on the current monthly roll or not), by the commanding officers of posts keeping pay rolls at shore stations and transmitted therewith. In cases of transfer of mess sergeants, cooks, or messmen where the increased pay has not been credited on current rolls, the dates of beginning and ending of the detail should be shown in the "Service-record book" and proper credit made therefor on the next pay roll of the post to which the man is transferred.

2916. If the allowance of mess sergeants and cooks be based upon the distribution of the command in separate detachments, the strength of each detachment and the place located should be stated in the column of "Remarks." All absences and changes in detail should also be noted.

2917. Proportionate amounts of monthly compensation will be allowed for service covering fractional parts of a month under regular detail in any case, and each man likewise forfeits the proportionate part of his extra compensation for each day of absence, whether authorized or unauthorized, in hospital or on detached duty, the extra pay being allowed for actual service only.

2918. When a new detail is made on an intermediate day of the month to fill the place of a man whose detail is discontinued for any cause, the name of the man whose place he takes should be shown under "Remarks" (e. g., "Vice John Doe") opposite the name of the man so detailed. In cases where more than one company organization is maintained vouchers should be completed to indicate whether the companies mess separately or in a consolidated mess; in the latter case all details should be shown on one voucher, two copies of which should be forwarded to the paymaster with each company pay roll upon which such credits appear.

2919. Where it is desired to continue the same man on detail either as mess sergeant, cook, or messman for more than one month, a new detail should be made in his case as of the first day of the month for which the voucher is rendered.

2920. When details of mess sergeants, cooks, or messmen are made on intermediate days of the month, the names of the men so detailed should appear on the cooks and messmen voucher (Form N. M. C. 206), immediately under the names of the men relieved—e. g.,

Smith, John, messman, 1 to 6 relieved.

Jones, John, messman, 7 to 30 vice Simith relieved.

2921. The detail of mess sergeants, cooks, and messmen, on board transports or vessels of the Navy carrying marine organizations not a part of their complement, is governed by the same instructions as for detail ashore.

2922. Where men are entitled to extra compensation by reason of detail as mess sergeants, cooks, messmen * * * the following notation should appear in the column of "Remarks" on pay rolls: "_____(mess sergeant, cook (class), messmen, etc., _____) _____ date, to _____ date, incl." In the case of men joining by transfer, who are entitled to credit for service as mess sergeant, cook, messman, * * * at other stations, as shown by their

service-record books the name of the post or station where such service was performed should be added—e. g., "at Norfolk."

2923. With the exception of men assigned to the chief petty officers' mess * * * "enlisted men and marines shall be arranged in one general mess, divided into submesses of 20, as nearly as may be, to each of which shall be assigned one messman. Petty officers shall mess with their own divisions when practicable. (I, 2513–2.)

The above regulation applies to marines when attached to ships of the Navy as a part of their complements.

2924. In giving credit on N. M. C. 90 for service as mess sergeant, cook, messman, remarks should show, in the cases of men due for discharge, that the detail will continue to include the date of discharge or to a stated inclusive date.

CORRESPONDENCE.

3000. In the office of the Paymaster and each assistant paymaster the subjective classification of correspondence, based on the Dewey decimal system, shall be used in recording and filing correspondence. Paymasters on expeditionary duty or in the field should follow the same system as far as practicable, procuring the necessary instructions, code, etc., from the paymaster.

3001. All vouchers for current pay and allowances and routine correspondence relating thereto should be forwarded direct to the paymaster designated to pay the same.

3002. All indorsements affecting pay, mileage, transportation, and traveling expenses shall be placed on the face of the original order involving travel, if practicable, otherwise on the back of the order. Such indorsements shall never be placed on sheets which might be detached from the original order. (See I, 5312–23.)

3003. Official mail matter addressed to foreign countries must be prepaid with postage stamps at the ordinary rates. (See I, 5482.)

3004. During the temporary absence of the paymaster, exceeding one day, the paymaster's clerk may enter the name of the paymster under the phrase "For and in the absence of," and sign the communication over his title. This, however, should not be considered authority for signing any part of the papers included in the accounts of any paymaster.

3005. Officers of the Paymaster's Department should forward all communications to officers stationed at headquarters, Marine Corps, through the Paymaster.

3006. For instructions regarding the forwarding of official communications. (See I, 3503, 3651, and 5323.)

3007. Applications to the Comptroller of the Treasury, under the act approved July 31, 1894, for his decision upon any question involving a prospective payment, shall be forwarded through the usual official channels to the Navy Department for transmission to that officer. The above does not apply, however, to a request for decision by the Comptroller of the Treasury when an appeal is made by a paymaster from a disallowance appearing in the auditor's statement of differences. (See I, 2205–2.)

3008. In all correspondence between paymasters and the Auditor for the Navy Department the full names of enlisted men should be stated in such correspondence, e. g., "John Doe, not J. Doe."

3009. In all offices of the Paymaster's Department, where outgoing communications are addressed to or forwarded through another office of the Paymaster's Department, an extra copy on "yellow-tinted" paper should be forwarded with such communication for retention in the receiving office.

3010. Where inclosures accompany communications a copy of such inclosures on "yellow-tinted" paper should be transmitted if such inclosures are either prepared or copied in the sending office; otherwise the receiving office will prepare such copies as are required for its files. The method may be stated as follows: Where an office prepares a paper or makes a copy of all or part of the inclosures, it should at the same time prepare "yellow-tinted" copies for the office to or through which the papers are to be sent. The adoption of this method will largely reduce duplication of work.

3011. Carbon copies of such communications, on white paper, should be sent to the officer, post, or office having interest in such correspondence.

COURTS-MARTIAL.

3100. The Marine Corps is subject to the laws and regulations for the government of the Navy, except when detached for service with the Army; when so detached it is subject to the Rules and Articles of War. (See R. S., 1621.)

3101. Where sentences of courts-martial and deck courts are remitted in accordance with article 4893, Naval Instructions, 1913, they will be treated in the manner prescribed in that article.

3102. No enlisted man should be mustered for pay who is awaiting trial or awaiting approval of a sentence by court-martial.

3103. The Secretary of the Navy may set aside the proceedings or remit or mitigate, in whole or in part, the sentences imposed by any naval court-martial convened by his order or that of any officer of the Navy or Marine Corps (act Feb. 16, 1909), but a remission of a sentence of loss of pay can only operate on the unexecuted portion of such sentence; therefore in a case where the sentence of loss of pay is fully executed prior to remission, such remission does not operate to restore the pay checked. (18 Comp., 934, May 29, 1912.)

3104. "An enlisted man who has been checked pursuant to sentence of a deck court involving loss of pay is entitled, if the sentence is reduced by the Secretary of the Navy in his approval of the proceedings and sentence, to credit for the amount of the overcheckage." (Bu. Memo. 117, p. 1624; Comp. Dec. Nov. 12, 1910.)

3105. "The intention of article 4893, Naval Instructions, is that men sentenced to loss of pay will practically be put on half pay; and, in order to carry this out, the article is drawn up so that the pay that accrues during the first half of the month will go toward the liquidation of the sentence, while that which accrues during the latter half of the month will go to the man in order not entirely to deprive him of his pay during a prolonged period. The pay accrued in the latter half of the month is to cover necessary clothing and small stores, hospital fund, and, in so far as is possible, to allow some money whereby a man with a family could continue an allotment to them.

"It should be borne in mind, therefore, that during the first half of a month the man under sentence which has been approved subject to the conditions of article 4893 is in reality in debt to the Government, and should therefore not be allowed to draw any money on special requisition and only such clothing and small stores as are absolutely necessary to the health and comfort of the man in question, which fact must be certified to by the commanding officer on his order to the pay officer to issue such clothing and small stores.

"When, owing to absolute necessity, clothing and small stores have been issued, the cost thereof will, of course, be checked against the account of the man at once, and the amount to be withheld on account of the sentence will be as stated in the instructions what is due on the 15th of the month. As the issue

of such clothing and small stores therefore will tend to reduce the amount of checkage pursuant to the sentence, the issue thereof should, whenever possible, not be made until after the 15th."

3106. On the date of restoration to duty of a man who had been placed on a half-pay status due to loss of pay through court-martial fines assessed and approved in accordance with G. O. 110, Navy Department, July 27, 1914, as revised July, 1916, and article 4893, Naval Instructions, 1913, the following entry should be made in the service record book of the man concerned:

"Restored to duty this date from sentence of (general, deck, or summary) court approved by _____ on _____(date), in accordance with article 4893, Naval Instructions, 1913. The amount of loss of pay checked on account of this court, $_____, to be credited upon discharge contingent upon character of discharge. Character of discharge to be given on Form N. M. C. 90 (statement closing account for settlement) when forwarded to the proper paymaster."

3107. The amount to be checked in accordance with paragraph 2 (*b*), article 4893, Naval Instructions, on account of court-martial fines assessed and approved, i. e., "* * * so much of the pay due * * * on the 15th of the preceding month as may be required * * *" should be one-half of one month's pay, irrespective of current checkages, but less, if necessary, overpayments from preceding settlement. Balances due and unpaid from previous settlements should be included, if necessary, in the amount due as computed as due the man on the "15th of the preceding month" to be offset against such court-martial fines. At shore stations paid by an officer of the Paymaster's Department, whenever a court-martial sentence which involves loss of pay as provided by article 4893. Naval Instructions, between the 1st of the month and pay day, the officer making the payment as the paymaster's deputy should withhold such portion of the pay of the man concerned in accordance with the above as may be necessary from the funds as received from the paymaster for payment of the command, and should make refundment in the usual manner with the necessary note to the proper paymaster. In cases of refunds of this nature the amounts actually paid the men should be certified as required by paragraph 12 of "Instructions for the preparation of pay rolls."

3108. Officers charged with the rendition of pay rolls should, when closing accounts on Form N. M. C. 90 (Statement closing account for settlement), note thereon, in the space provided on the reverse, all loss of pay, during the enlistment, by sentence of courts-martial approved under the provisions of 4893, which has been checked, or remains unchecked, or as shown by the service record book in each case, or if none, a statement of "No pay checked under art. 4893, N. I.," should be entered; and, in the case of accounts closed for discharge, retirement, or death, where any pay has been checked under the said instructions, should further note thereon the character the man is entitled to receive. Should any offense be committed, between the date the account is closed and the date of discharge, that would necessitate a change in the character of discharge from that indicated on Form N. M. C. 90, the paymaster concerned should be notified at once; or, if necessary, proper collections made at the time of discharge for any overcredits due to the change of character given on discharge. The commanding officer's indorsement on "Final settlement on

discharge" (Form N. M. C. 423), should also show the character given on discharge in such cases.

3109. Where the sentence provides for a loss of pay without reference to 4893, the lump sum should be checked, but the amount of the checkage should not be entered in the service record book in the place provided for checkages in accordance with said article.

3110. "Commanding officers of marines at shore stations, and other officers in command of detachments keeping and rendering pay rolls of the Paymaster's Department, United States Marine Corps, will note, over their signatures, on the records of summary courts-martial and deck courts, that the loss of pay in the particular case, if any has been adjudged and approved, has been noted in service record book." (See par. 73 M. C. O. 1917.)

3111. "In certain cases where men are convicted of purely military offenses and are indebted to the Government for the amount expended for reward and clothing and small stores and the amount of overpayment on the date of the commission of the offense, they are permitted to deposit with the officer carrying their accounts a sum to cover the amount of such indebtedness plus the cost of a suitable outfit of clothing in the event of their being restored to duty.

"Such deposits will be held for safe-keeping in the usual manner until notice is received that the man has been restored to duty, when the necessary clothing will be issued and the sum deposited credited to the man's account, who will then be in a position to draw one-half of the pay which may become due him, the remaining half being conditionally forfeited subject to the provisions of General Order No. 110 (revised) and article 4893, Naval Instructions.

"If the man is not restored to duty the amount deposited will be returned to him or to such person as he may designate.

"It is not intended to hold such deposits as a guaranty against loss and later return the same to the man, but they are to be immediately credited to his account on notice of his restoration to duty; and, as the amount thereof can be definitely ascertained in advance, the account should be balanced when the necessary credit has been made." (Bu. Memo. 181, p. 3913.)

3112. "The provision contained in article 4893 of the Naval Instructions authorizing refund of amounts checked against pay on account of sentences of courts-martial under certain conditions has no application to checkages made prior to July 1, 1914." (Bu. Memo. 182, p. 3935; Comp. Dec. Apr. 14, 1916.)

3113. "The amount of the first checkage in the case of an enlisted man of the Navy sentenced by summary court-martial to lose pay in accordance with the provisions of article 4893 of the Naval Instructions is the amount actually due on the 15th of the preceding month less such part of this amount as may have been paid him prior to the committing of the offense." (Bu. Memo. 184, p. 3986; Comp. Dec. June 13, 1916.)

3114. "The amount of 'pay due' on the 15th of a month, and therefore the amount to be checked on the 1st of the month against an enlisted man of the Navy under sentence by a summary court-martial to lose pay in accordance with the provisions of article 4893 of the Naval Instructions is the amount actually due on the 15th without regard to whether or not any part of this amount was paid between the 15th and the approval of the sentence. It is the regular pay less proper charges, which include the hospital fund and may include clothing and small stores." (Bu. Memo. 180, p. 3899; Comp. Dec. Feb. 8, 1916.)

3115. "An enlisted man of the Navy under sentence of a summary court-martial to loss of pay and a bad-conduct discharge, which loss of pay is to be remitted in accordance with article 4893 of the Naval Instructions, and who is discharged by direction of the commanding officer on the day following approval of the sentence—the conditions of remission of pay under article 4893 thereby becoming inoperative—should be checked the total amount of pay accrued and unpaid on the date of discharge." (Bu. Memo. 180, p. 3893; Comp. Dec. Feb. 2, 1916.)

3116. "Under article 4893, Naval Instructions, where an enlisted man is discharged in the first half of the month and before an *initial* checkage of pay has duly been made in his case, all undrawn pay that accrued to him during the latter half of the preceding month that is not in excess of the forfeiture must be checked against him when discharged." (22 Comp., 369, Feb. 2, 1916.)

3117. An enlisted man of the Marine Corps who is retired prior to the expiration of his enlistment with character "Very good" is entitled to the return of one-half of such court-martial forfeitures (if approved in accordance with article 4893, Naval Instructions, 1913) as may have been made to him. (Bu. Memo. 179, p. 3873; Comp. Dec. Jan. 25, 1916.)

3118. "Extra-duty pay being considered in the nature of an allowance as distinguished from pay it should therefore not be forfeited in a court-martial sentence providing for a loss of pay only." (Comp. Dec. Jan. 20, 1915; Bull. No. 18, W. D., May 5, 1915.)

3119. All pay, including additional pay for reenlistment, foreign service, additional sea pay, marksmanship qualifications (except prize money), good-conduct medals, and bars is subject to forfeiture by sentence of court-martial.

When the sentence of confinement or forfeiture is in excess of the legal limit the part within the limit is legal and may be executed. (G. O. 204, War Dept., 1908.)

3120. "The gunnery prize of an enlisted man of the Marine Corps under sentence of a general court-martial to forfeit pay and allowances is not subject to forfeiture, being considered neither pay nor an allowance but a reward for excellence in performing duty." (Bu. Memo. 181, p. 3925; Comp. Dec. Mar. 18, 1916.)

3121. "The word 'pay' in the law providing for the pay and allowances of officers and enlisted men * * * has a distinct and technical signification and when used alone in the sentence of a court-martial does not affect the right of the accused to his pecuniary allowances. (2 Comp., 300, Dec. 14, 1895.)

3122. A paymaster who overlooks a note of forfeiture on the rolls is chargeable only with the amount of such forfeiture as is noted on the roll, while the officer who certified to the accuracy of the roll is chargeable with the amount forfeited by such sentence and not noted on the roll. (Vol. 2, Digest, 2d Comp., p. 378.)

3123. "An enlisted man was sentenced to loss of pay by summary court-martial and his account checked. He was soon discharged and with balance overpaid, as accumulated pay was not sufficient to equal the forfeiture. Later he reenlisted. It is decided that it is not proper to check his pay (under the reenlistment) with this balance overpaid from preceding enlistment, as the forfeiture was of pay under the preceding enlistment and could operate only on pay under that enlistment.

"A man reenlisted, and the pay officer taking up his accounts failed to check him with indebtedness existing from the preceding enlistment. The auditor makes disallowance of the amount. It does not appear that the pay officer had any notice of such indebtedness (at date of discharge from preceding enlistment) or of facts sufficient to put him upon inquiry, nor that pay officers have heretofore been charged with the duty of ascertaining the status of accounts of reenlisted men at date of discharge from preceding enlistment for the purpose of checking them upon reenlistment with existing indebtedness. Under the circumstances it is concluded that the pay officer should not be charged with the amount of indebtedness." (Bu. Memo. 158, p. 3035; Comp. Dec., Apr. 6, 1914.)

3124. The following vouchers are required to be furnished the pay officer of a naval prison by the paymaster transferring general court-martial prisoners' pay accounts:

1. Detailed statement of account (in duplicate) covering the period from date of arrest to date prior to approval of sentence.
2. Transfer pay account (in duplicate) with single copy of clothing account and deposit book, if the latter is available.
3. Duplicate certified copies of the sentences. (Bu. Memo. 106, p. 1304.)

3125. In transferring general court-martial prisoners to the ships or stations where the terms of imprisonment are to be served, paymasters should close the accounts to include the day before the date the sentence takes effect, making no checkage on account of court-martial, except that checkage of balance due should be made in case of fraudulent enlistment.

3126. "It is the duty of the paymaster of the naval prison to investigate the accounts of court-martial prisoners transferred to him and see that their pay is checked with the amount forfeited by them on account of the action of the court." (Bu. Memo. 72, p. 220; Comp. Dec. Feb. 6, 1907.)

3127. Court-martial prisoners are not entitled to pay after expiration of enlistment. (9 Comp. 240, Dec. 12, 1902.)

3128. "When a general court-martial prisoner is placed upon probation, his sentence ceases to operate for such period of release from confinement and conditional restoration to duty, and he is entitled to be paid the pay of his rating, less any indebtedness due the United States." (Bu. Memo. 143, p. 2399; Comp. Dec. Jan. 28, 1913.)

3129. Under section 17 of the act of February 16, 1909 (35 Stat., 621), the pay of the new rank to which an enlisted man is reduced by sentence of a summary court-martial becomes his proper pay on the date of the approval of the sentence. (17 Comp., 489, Jan. 10, 1911.)

3130. A sentence of forfeiture of pay imposed while a prior sentence of forfeiture is in effect operates only on the balance of pay not absorbed by previous sentence. The remission of all, or part, of the latter sentence is therefore effective, pursuant to the terms of remission, upon any pay which had not accrued for forfeiture at date of remission. (Comp. Dec. Aug. 26, 1907; W. D. Cir. No. 63, 1907.)

3131. "Where an enlisted man is sentenced to a forfeiture of pay and to have stopped against him the cost of his apprehension as a deserter, the amount of the cost of such apprehension (and any authorized indebtedness to the United States contracted prior to date of sentence) must be deducted prior to

the forfeiture, and until sufficient pay shall have accrued to satisfy such prior indebtedness and cost of apprehension there would be nothing for the forfeiture to run against. The remission of all, or a part, of the forfeiture would therefore be effective, in accordance with the terms of the remission, upon any pay which had not accrued for forfeiture at the date of remission." (14 Comp., 490, Feb. 8, 1908.)

3132. "The Secretary of the Navy, by remitting loss of pay imposed by a summary court-martial on enlisted men, but checked against the pay of the commanding officer because of his failure to notify the paymaster to collect it from the man sentenced, can not create a right in the officer to present as a new claim his claim for reimbursement after its final settlement, so as to confer jurisdiction on the accounting officers to entertain the same." (3 Comp., 458, Mar. 27, 1897.)

3133. "Where an enlisted man of the Marine Corps was sentenced by a summary court-martial 'to lose three months' pay, amounting to $40,' the fact that the sum named, viz, $40, was incorrect, and should have been $40.60, will not defeat the clearly expressed intention of the court that he forfeit three months' pay, and he should, therefore, be charged with the correct amount." (11 Comp., 554, Mar. 21, 1905.)

3134. "Where an enlisted man of the Marine Corps is sentenced by a court-martial to lose all the pay and allowances during the stated period, with certain exceptions, the addition in the sentence of an erroneous statement of the amount of pay so lost will be treated as an error in computation or as falling within the doctrine of *falsa descriptiona non nocet* and will not defeat the clearly expressed purpose of the sentence." (3 Comp., 696, June 11, 1897.)

3135. "The court-martial sentence of a marine with forfeiture of pay, after his accrued pay and allowances had discharged his indebtedness to the United States, was mitigated on April 7, 1914, by the department 'in so far * * * that the loss of pay is remitted from this date' on condition that an allotment be made. As accrued pay and allowances up to April 7, 1914, was not sufficient to discharge the indebtedness, there was no forfeiture of pay and allowances up to that date. The effect, therefore, of the mitigation was to remit the entire loss of pay adjudged." (Bu. Memo. 158, p. 3050; Comp. Dec. Apr. 22, 1914.)

3136. Where a sentence of dishonorable discharge with forfeiture of all pay and allowances provides that a certain amount shall be paid on release from confinement the remission of the dishonorable discharge would not prohibit the payment of the amount on release from confinement, such amount having never been forfeited by the sentence; but if the sentence provided that the amount be paid on dishonorable discharge, the dishonorable discharge having been remitted, no payment could be made. (15 Comp., 126, Sept. 10, 1908.)

3137. "The action of the Government in placing a fraudulently enlisted man on duty on probation with full knowledge of the fraudulent character of his enlistment will constitute a waiver of the fraud, and he will be entitled to his regular pay, including, if otherwise entitled to it, pay provided by General Order 34, and the same when fully restored to duty." (Bu. Memo. 149, p. 2687; Comp. Dec. June 30, 1913.)

3138. "Where an enlisted man is to be restored to duty from a court-martial sentence of imprisonment (his enlistment still continuing) he should be credited with full pay from the date the order remitting a portion of the sentence be-

comes effective, except in the case of necessary short detention incident to the discharge." (Bu. Memo. 73, p. 243.)

3139. "An enlisted man of the Marine Corps detained beyond the expiration of his enlistment to await trial by court-martial and who is acquitted is entitled only to his regular pay while so held." (Bu. Memo. 134, p. 2044; Comp. Dec. Apr. 9, 1912.)

3140. An officer suspended from rank and command does not thereby forfeit pay. (Digest Second Comp., sec. 1125, ed. 1869.)

3141. Where an officer is under stoppage of pay by sentence of a general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time (P. M. G. Army, Aug. 8. 1870) but does not deprive him of his pecuniary allowances. (2 Comp., 300, Dec. 14, 1895.)

3142. "An officer of the Navy detached from a ship on which he was serving and transferred under arrest to another ship for trial by general court-martial is entitled to the base pay of his grade plus longevity pay, but not to the 10 per cent additional for sea duty, and he is not entitled to have subsistence furnished him at the expense of the Government." (Bu. Memo. 165, p. 3415; Comp. Dec. Nov. 16, 1914.)

3143. While serving with the Army, it is necessary, in checking forfeitures of pay imposed by Army summary courts-martial against the accounts of enlisted men of the Marine Corps, to conform to the Army practice and follow the procedure prescribed in the Army Regulations; that is, to check for each month, subsequent to the approval of the sentence, the amount stated for the given number of months, and *not* in one lump sum.

3144. When a sentence imposes forfeitures of pay, or of a stated portion thereof, for a certain number of months, it stops for each of those months the amount stated. Thus "Ten dollars of monthly pay for one year" would be a stoppage of $120. When the sentence is silent as to the date of commencement of forfeiture of pay the forfeiture should begin with the period for which pay has accrued since last payment. A forfeiture not limited by the sentence to any particular month or months or any space of time, but expressed simply as a forfeiture of so many months' pay, or of a certain amount of pay, is legally chargeable against the pay due and payable at the next payment, and the balance, if any, against pay accruing therefter, until the forfeiture is fully satisfied, but the rate of forfeiture should be the rate of pay the soldier is entitled to receive at the date of the promulgation of the sentence. (A. R., 985, 1908.)

3145. A private in the Marine Corps had been tried by a military court-martial and given a disciplinary sentence. Before the sentence had been fully executed, the command to which the said private belonged was transferred back to the jurisdiction of the Navy Department, and it was desired that the unexecuted portion of his sentence be remitted. *Held*, that the established rule of the War Department, recognized in paragraph 944, Army Regulations, was that the power of an officer to mitigate a sentence ceased when the person passed beyond the officer's jurisdiction, and that the principle applied *a fortiori* where the person had passed from the jurisdiction of the War Department. Advised that no reason was perceived why the Secretary of the Navy, as a representative of the President, could not remit the unexecuted portion of the sentence. (30–840, J. A. G., Nov. 9. 1914—Army.)" (Army Bull. No. 52, Dec. 14, 1914.)

CREDITS.

3200. All credits made on pay rolls, except those for which special columns have been provided, should be made in the column "Miscellaneous credits."

3201. The name of the officer requesting a credit should be entered over the amount; and, under "Remarks" opposite the man's name, the source, date, and reason for the credit. Any difference in pay or allowances to which a man may be entitled should be credited on current rolls, provided that satisfactory evidence is produced to show that the claimant has not been settled with by the office of the Auditor for the Navy Department and has no pending claim on file with that office; or, if claim has been filed, that the man concerned has requested withdrawal of the claim and that the auditor has consented to such withdrawal. The evidence referred to above shall consist of a certificate on the pay roll by the man's commanding officer.

3202. Where credits are entered on pay rolls by commanding officers of posts on orders or other supporting evidence (such as back credits for qualification as marksman, sharpshooter, or expert rifleman, prizes for excellence in small-arms target practice, bounty, etc.) notation as to the nature of the credit should be made over the item entered in the column "Miscellaneous credits," and under "Remarks" should be noted in full the nature and source of the credit, numbers, and dates of the order, date of qualification, etc.

3203. Where credits are given for back pay for qualifications in marksmanship, details as messmen, etc., there should be entered under "Remarks" a notation as to the unauthorized absence during the period for which credit is claimed, or the statement, "No abs. W. O. L. or under G. O. 100 during period."

3204. In cases of credits for bounty for reenlistment the station where last discharged, the rank held at time of discharge, and, if credit for additional compensation drawn at time of discharge is given, the nature of the duty performed, the inclusive dates of the detail, and the daily rate at which he was paid therefor should be stated.

3205. Sergeants and corporals on recruiting duty holding recruiting warrants at the time of discharge are entitled to the bonus for their first reenlistment.

3206. Upon receipt of a request for credit, record of the same should be made in such form as to insure entry on the current pay roll. Requests for credit should not be held until the roll has been prepared and submitted, but should be noted immediately on the card of the man to be credited. When such request is received direct from a naval pay officer both copies should be promptly forwarded to the paymaster having the accounts, information being furnished that the credit requested has been made in the account of the man concerned. When such requests are received in single copy from or through the paymaster carrying the accounts, such copy should be returned similarly indorsed.

3207. In giving back credit for pay as mess sergeant, cooks, or messmen, absences of 24 or more consecutive hours, whether authorized or unauthorized, should be entered under "Remarks" on pay rolls, and no credit for the additional pay for such days of absence should be given. Similarly, if for any part of the period for which the credit is to be given the man in question failed, for any reason, actually to perform the duty, no credit for back pay for such days should be given.

3208. "Officers receiving notices of short credits in the accounts of enlisted men of the Marine Corps will immediately make such credits on their rolls without regard to the quarter during which the short credits occurred or upon whose rolls the men in question were borne. In cases where the men have been transferred before the notices of short credits are received, requests for credits will be forwarded to the officers to whom the accounts of the men were transferred." (Bu. Memo. 163, p. 3377.)

3209. "Short credits discovered in the administrative audit of marine pay rolls may be adjusted immediately by the pay officer having the accounts in which the short credits appear, whether or not such accounts were borne on his rolls during the period covered by the short credits." (Bu. Memo. 163, p. 3365; Comp. Dec. Aug. 31, 1914.)

DEAD MEN'S ACCOUNTS.

3300. When a man dies his accounts should be closed to include the date of death, on Form N. M. C. 90 (statement closing account for settlement), which should be forwarded to the paymaster having the accounts. Under "Remarks" should be stated the date and place of death. Any money found among the effects of the deceased should be immediately forwarded to the paymaster concerned, the amount being noted on the form and included in the balance due the soldier. If the effects of the deceased are sold prior to the statement being submitted, the amount realized from such sale should also be credited to his account and included in the balance. "Remarks" on this statement should be sufficient to enable the paymaster receiving said statement readily to verify the balance as shown.

3301. This form should be prepared as in cases of men for discharge, the reverse being filled out to show the complete service record, etc.

3302. If the marine was on extra duty the "Remarks" should show whether he performed such duty on the day of his death.

3303. If any will is left by the deceased the same should be forwarded to the paymaster concerned for further transmission to the Auditor for the Navy Department.

3304. The balance due on account of clothing, as shown in the certificate of the officer in charge of clothing, Form N. M. C. 146, should not be incorporated in N. M. C. 90 (statement closing account for settlement), but the N. M. C. 146 should be forwarded with it.

3305. When transmitting money found among the effects of the deceased to the paymaster by letter, the amount thereof not having previously been credited on N. M. C. 90, the letter of transmittal should be sent in duplicate, one copy of this letter of transmittal to be filed by the paymaster with his abstract of collections.

3306. Upon the death of a person having an allotment the commanding officer should immediately notify the paymaster concerned in order that the allotment may be stopped.

3307. On the death of an allottee before payment or issuance of check, the amount reverts to the allotter and does not become a part of the allottee's estate. (MS. Comp. Dec., 14, 372, Aug. 2, 1900.)

3308. The one year's pay due an officer, wholly retired, who dies before payment is made, becomes an asset of his estate, and is payable by the Auditor for the Navy Department to his legal representatives. (7 Comp., 404, Feb. 7, 1901.)

3309. If a person who has an allotment dies before the sum allotted is in the possession of the allottee the allotment is not payable, but becomes a part of the estate of the deceased and is subject to the control of his legal representatives. (10 Comp., 208, Aug. 27, 1903.)

3310. Money due from the United States on account of the services of a deceased officer or enlisted man will not be paid to an administrator who has no interest, either as heir or creditor or representing heirs or creditors, in the estate of the deceased officer or enlisted man. If there are no heirs or creditors living the money will remain in the Treasury. (20 Comp., 740, Apr. 8, 1914.)

3311. "No funeral expense of a naval officer who dies in the United States, nor expenses for travel to attend the funeral of an officer who dies there, shall be allowed. But when an officer on duty dies in a foreign country the expenses of his funeral, not exceeding his sea pay for one month, shall be defrayed by the Government and paid by the paymaster upon whose books the name of such officer was borne for pay." (1587, R. S.)

3312. There is no provision of law which authorizes the reimbursement of the family of a soldier who died at his home on furlough for the expenses of his burial.

3313. Pay and allowances should be credited in the account of the deceased up to and including the date of death.

3314. Pay and allowances of deceased persons are subject to claim on the Auditor for the Navy Department, not being payable by a paymaster.

3315. Commutation of rations at the prescribed rate should be credited by the paymaster in the detailed statement of account of a deceased man who dies while on furlough.

DEATH GRATUITY.

3400. "Hereafter upon official notification of the death, from wounds or disease not the result of his own misconduct, of an officer or enlisted man on the active list of the Navy and Marine Corps, the Paymaster General of the Navy shall cause to be paid to the widow, and, if no widow, to the children, and, if there be no children, to any other dependent relative of such officer or enlisted man previously designated by him, an amount equal to six months' pay at the rate received by such officer or enlisted man at the date of his death." (Naval app. act, Aug. 22, 1912, 37 Stat., 329.)

3401. "* * * *Provided*, That no deduction shall hereafter be made from the six months' gratuity allowed under the naval act of August 22, 1912, on account of expenses for funeral, interment, or for expenses of preparation and transportation of the remains." (Naval app. act, Aug. 29, 1916, 39 Stat., 572.)

3402. "In the event of the death of an officer or enlisted man or student flyer of the Naval Flying Crops from wounds or disease, the result of an aviation accident, not the result of his own misconduct, received while engaged in actual flying in or in handling aircraft the gratuity to be paid under the provisions of the act approved August 22, 1912, entitled 'An act making appropriations for the naval service for the fiscal year ending June 30, 1913, and for other purposes,' shall be an amount equal to one year's pay at the rate received by such officer or enlisted man or student flyer at the time of the accident resulting in his death. In all cases where an officer or enlisted man or student flyer of the Navy or Marine Corps dies, or where a student flyer or an enlisted man of the Navy or Marine Corps is disabled by reason of any injury received or disease contracted in line of duty, the result of an aviation accident, received while employed in actual flying in or in handling aircraft, the amount of pension allowed shall be double that authorized to be paid should death or the disability have occurred by reason of an injury received or disease contracted in line of duty not the result of an aviation accident." (Naval app. act, Aug. 29, 1916, 39 Stat., 585.)

3403. "In the bureau's letter of July 15, relating to the administration of certain provisions of the act of May 13, 1908, granting six months' pay to widows or designated beneficiary, or of an officer or enlisted man whose death is due to wounds or disease contracted in the line of duty, the following questions were asked: (*a*) Can an officer or an enlisted man designate his estate as beneficiary? (*b*) Can an officer or enlisted man designate his executor or administrator without specifically naming such person as beneficiary? (*c*) Can an officer or an enlisted man designate a trust company, bank, or other corporation as beneficiary? (*d*) Can an officer or an enlisted man designate more than one person as beneficiary? In other words, would it be legal to designate his children by name to share equally in the amount to be paid or to provide that payment should be made in stated proportions to two or more

persons? (*e*) Can an officer or an enlisted man having a wife designate another person as beneficiary, to the exclusion of his wife?

"The first three of these questions must be answered in the negative. The purpose of this provision being, as clearly stated therein, to confer certain benefits, not upon the officer or enlisted man, but upon his widow or designated beneficiary, this grant is assimilated to a pension, and the benefits of the act ought not, either directly or indirectly, to be so disposed of as to augment his property or his estate, which might defeat the purpose of the provision by making the grant liable for the debts of the deceased." (Op. J. A. G., Navy, July 24, 1908.)

3404. "With respect to questions (*d*) and (*e*), however, the bureau is advised that there can be no objection to the designation of more than one person, or to naming as beneficiary a parent, child, or other person, notwithstanding the fact that the deceased may have a widow.

"In the absence of any specific person designated by an officer or soldier, six months' pay * * * should go to the widow, if such there be, subject to the term of the act in question." Ind. J. A. G., Army, Aug. 3, 1908, file No. 26254–78 N. D.; Bu. Memo. 90, p. 816.)

3405. "In the event of the death of a person in the naval service in which the commanding officer does not approve of the assigned origin of the fatal illness or injury as given in the official report of death, it shall be his duty to indorse thereon his opinion and the reasons therefor, the report being then forwarded to the Bureau of Medicine and Surgery for consideration, comment and recommendation, and for further transmittal to the department for final action. The right of the beneficiaries to the gratuity allowed by law shall then be based upon the final decision of the department." (R. 2902–5.)

3406. "In computing the six month's pay of an officer or an enlisted man of the Army who dies from wounds or disease contracted in the line of duty to be paid to his widow, or other person previously designated by him, under the act of May 11, 1908 (now act of Aug. 22, 1912), the compensation of every kind and character received by such officer or enlisted man at the date of his death, and which is pay as distinguished from allowances, should be included, including in the case of an officer the additional pay for foreign service, for aids-de-camp, and for acting commissary, and in the case of an enlisted man additional pay for foreign service, for horseshoer, marksmanship, gunner, extra duty, and for special ratings in the Coast Artillery Corps, such as gun commander, etc." (14 Comp., 851, June 8, 1908.)

3407. "A retired officer of the Navy on active duty under the provisions of the act of June 7, 1900, is not on the active list of the Navy within the meaning of the provision in the act of May 13, 1908, that allows a gratuity of six months' pay to the widow or any designated beneficiary upon the death of an officer on the active list of the Navy in line of duty, and the widow of a retired officer of the Navy dying while on such active duty is not entitled to the benefits of said provision of the act of May 13, 1908." (15 Comp., 230, Oct. 13, 1908.)

3408. "An overpayment made to an officer or enlisted man during his lifetime, or any other debts due the United States by the deceased, can not be charged against the six months' gratuity." (Bu. Memo. 147, p. 2526; Comp. Dec. May 14, 1913.)

3409. "The rule that arrearages of pay are forfeited for fraudulent enlistment which has not been waived by the Government has no application to deprive the widow or designated beneficiary 'of any * * * enlisted man on the active list of the Navy and Marine Corps' of the six months' pay gratuity given by the act of May 13, 1908, when the fraudulent character of the enlistment is not discovered until after the death of the man." (15 Comp. 614, Apr. 12, 1909.)

3410. "When an enlisted man of the Marine Corps is not actually in the performance of extra duty on the date of his death, although otherwise in an extra-duty pay status, extra-duty pay is not 'pay at the rate' received by him at 'date of his death' within the meaning of the act of May 13, 1908 (35 Stat., 128), and is not included in the amount equal to six months' pay which the act authorizes to be paid to his beneficiary." (17 Comp., 828, Apr. 29, 1911.)

3411. "Where an enlisted man of the Navy who has designated a beneficiary to receive the six months' pay gratuity as provided by the act of May 13, 1908 (35 Stat., 128), disappears at sea from the ship on which he is serving and is not afterwards heard of, the gratuity should be paid as designated if sufficient facts and circumstances are shown to convince the minds of reasonable men that the said enlisted man was drowned at sea while in the line of duty." (17 Comp., 528, Jan. 20, 1911.)

3412. "By designating his executors as beneficiary, an officer made no designation of a person to whom payment of the six months' gratuity to the officer's widow or her legally appointed guardian is authorized." (Bu. Memo. 128, p. 1894; Comp. Dec. Oct. 13, 1911.)

3413. "A private soldier died in the service from disease not the result of his own misconduct. The records of his company disclosed that he had designated a beneficiary for the six months' gratuity payable under the act of May 11, 1908 (35 Stat., 108), but failed to show the name of the beneficiary, and it did not appear that the soldier was survived by a widow. The last will of the soldier provided: 'It is my desire that all by belongings, both deposits and otherwise, go to my mother,' but did not give her name and address. *Held*, That if upon investigation the designation slip could not be found, or direct evidence as to the person designated could not be produced, the will should be taken as sufficient evidence that the person designated by him was his mother, and the six months' gratuity might be paid to her." (Army Bull. No. 5, Feb. 18, 1914; Comp. Dec. Jan. 3, 1914.)

3414. Payment of death gratuity is not authorized should there be no widow and no previously designated beneficiary. (14 Comp., 913, June 26, 1908.)

3415. "Where a beneficiary was regularly designated by an enlisted man of the Army to receive an amount equal to six months' pay under the act of March 3, 1909, such beneficiary is entitled to payment thereof upon the death of the enlisted man, notwithstanding the fact that the designation card was misfiled in the administrative office and payment of the amount made to another beneficiary theretofore designated by the enlisted men." (22 Comp., 532, Apr. 18, 1916.)

3416. "Payment of the six months' gratuity authorized by the act of May 13, 1908, should be made to the person intended by the designation, when such person can be ascertained, even though the address be erroneous and the name in part incorrect." (Bu. Memo. 98, p. 1032; Comp. Dec. Apr. 13, 1909.)

3417. "A person designated by an enlisted man of the Navy as his wife and given his name is entitled to receive the six months' pay gratuity authorized by the act of May 13, 1908, although she is merely betrothed, provided she can be identified as the person intended.

"In all cases of designation of beneficiary to receive the six months' pay gratuity the intention of the person making the designation should be carried out if it can be ascertained from the language of the designation and reliable evidence, and when so ascertained payment should be made in the correct name of the beneficiary." (15 Comp., 610, Apr. 10, 1909.)

3418. In case of the death of the first designated beneficiary subsequent to the death of the enlisted man making the designation, but before the receipt by her of the six months' pay, payment of the said pay should be made to the second designated beneficiary. (Bu. Memo. 109, p. 1350; Comp. Dec. Mar. 12, 1910.)

3419. "A beneficiary to be entitled to receive the six months' gratuity pay due at time of death of an enlisted man of the Army must have actually been designated by the enlisted man, and an intention to name a person as beneficiary is not sufficient, even when such intention has been communicated to another enlisted man or other person." (20 Comp., 61, Aug. 2, 1913.)

3420. "Payment of the six months' gratuity pay provided by the act of August 22, 1912, is authorized to the designated beneficiary; and, where payment has never been reduced to the possession of said beneficiary, the right thereto does not survive to his heirs or personal representative but lapses with his death." (Bu. Memo. 182, p. 3934; Comp. Dec. Apr. 13, 1916.)

3421. "In the absence of a writing by an enlisted man of the Army designating therein a beneficiary to receive the six months' pay as provided in the acts of May 11, 1908 (35 Stat., 108), and March 3, 1909 (35 Stat., 735), payment of same can not be made to the soldier's father upon an affidavit of another enlisted man that the deceased soldier had stated that in the event of his death his father was to receive all pay and allowances due him as provided by the act of May 11, 1908 (supra)." (17 Comp., 377, Dec. 6, 1910.)

3422. "An informal designation of a beneficiary to receive the six months' pay gratuity provided by the act of May 11, 1908 (35 Stat., 108), as amended by the act of March 3, 1909 (35 Stat., 735), has the effect of revoking a previous formal designation, provided the evidence shows with clearness and certainty that the deceased officer or enlisted man in his last illness intended to and did make a new designation, and that he did, as far as it was possible for him to do so, comply with the regulations established by the Secretary of War relating to designation of beneficiaries, and payment of said pay to the last beneficiary so designated is authorized." (20 Comp., 599, Mar. 6, 1914.)

3423. "Where an officer of the Navy designated his mother, and in the event of her prior decease, his sister, as his beneficiary of the six months' pay provided by the act of May 13, 1908 (35 Stat., 128), and subsequent to the death of his mother directs that his beneficiary be changed to his executors, and then dies intestate: *Held*, The intention of such officer was to revoke the designation first made, and that intention is to be given effect to, even though no proper beneficiary was designated therein; also that the designation of his executors as beneficiary made no designation of a person to whom payment could be made under said act of May 13, 1908, supra, and the officer dying without having

designated a person as beneficiary, payment is authorized to his widow." (18 Comp., 277, Oct. 13, 1911.)

3424. "The word *relative* as used in the act of August 22, 1912 (37 Stat., 328), providing a six months' pay gratuity for a 'dependent relative' designated to receive the same by an officer or enlisted man of the Navy includes relatives by affinity or marriage, and therefore a dependent stepmother, if designated, may be paid said gratuity." (19 Comp., 651, Apr. 10, 1913.)

3425. "Payment for six months' gratuity (deceased enlisted man) may not lawfully be made to any other person than a duly constituted guardian when the beneficiary is a minor." (Bu. Memo. 150, p. 3747; Comp. Dec. Aug. 6, 1918.)

3426. "An enlisted man who had duly designated a friend as beneficiary to whom payment should be made of the six months' gratuity pay provided by the act of May 11, 1908 (35 Stat., 108) and paragraph 1385, Army Regulations, subsequently married, but did not thereafter change the designation of his beneficiary 'by filling up and forwarding to The Adjutant General of the Army another blank of the prescribed form, in accordance with paragraph 1385, Army Regulations.' The soldier, while on the active list, died, leaving a will by which, after making certain specific bequests, he disposed of 'all the balance of my estate, both personal and real, and all debts or money that is due from any source' to his wife and another person; *Held*, That the will did not operate to change the designation of the soldier's beneficiary." (Army Bull. No. 26, July 16, 1915; Comp. Dec. June 7, 1915.)

3427. Where the facts disclose that under the act of May 13, 1908 (35 Stat., 128), providing for the payment of six months' pay to the beneficiaries designated by officers and enlisted men of the Navy and Marine Corps who die from wounds or disease contracted in the line of duty, an enlisted man of the Navy designated, on the printed form furnished by the Navy Department for such purposes, his mother, and, 'in the event of the decease of the above-named beneficiary *prior* to my own death, I then designate as my beneficiary under the said act my sister,' and upon the death of the enlisted man a check for the amount due under the said act of May 13, 1908, supra, was sent to his mother, but was returned on account of the fact that the said mother had died *subsequent* to the date of the death of the enlisted man but before receiving payment, it is held that the mother died before the death of the enlisted man within the purview and meaning of said designation, which was that if the mother died before receiving said pay it should be paid to the sister, and that such amount is now properly payable to said sister. (16 Comp., 595, Mar. 12, 1910.)

3428. "When a private in the Marine Corps designates his father as his beneficiary to receive the six months' pay under the provisions of the act of May 13, 1908 (35 Stat., 128), and makes no designation of an alternate beneficiary, and after the private's death his father dies before receiving the six months' pay gratuity, such pay can not be paid to the legal representatives of the beneficiary." (18 Comp., 660, Feb. 28, 1912.)

3429. "In administering the act of August 22, 1912, authorizing, under certain conditions, the immediate payment of six months' gratuity pay to the widows of deceased officers or enlisted men of the Navy, an exhaustive investigation as to the legality of the marriage is not generally necessary in a case

where there is but one claimant, but payment may be made upon evidence establishing, prima facie, the marriage status." (22 Comp., 406, Feb. 18, 1916.)

3430. "Where a beneficiary designated by an officer or enlisted man of the Navy to receive an amount equal to six months' pay under the act of August 22, 1912, dies after the death of the officer or enlisted man, without having received such amount, payment thereof may not thereafter lawfully be made to any person." (22 Comp., 524, Apr. 13, 1916.)

3431. When the Paymaster General of the Navy has authorized payment of the gratuity pay by the proper disbursing officer of the Marine Corps, such payment should be made by said officer immediately, as required by law, unless the authorization is for any reason revoked by the Paymaster General of the Navy before payment can be accomplished. (Letter Secretary of the Navy; 26543–148:5, May 29, 1916.)

DEPOSITS.

3500. "Hereafter enlisted men of the Marine Corps shall be entitled to deposit their savings with the United States, through any paymaster, in the same manner and under the same conditions as is now or may hereafter be provided for the enlisted men of the Navy." (Act approved June 29, 1906.)

3501. "Any enlisted man * * * of the Navy may deposit his savings in sums not less than $5 with the paymaster upon whose books his account is borne; and he shall be furnished with a deposit book in which the said paymaster shall note over his signature the amount, date, and place of such deposit; the money so deposited shall be accounted for in the same manner as other public funds and shall pass to the credit of the appropriation for 'Pay of the Navy,' and shall not be forfeited by sentence of courts-martial, but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased sailor, and that such amount shall be exempt from liability for such sailor's debts: *Provided,* That the Government shall be liable for the amount deposited to the person so depositing the same.

"Sec. 2. That for any sums not less than $5 so deposited for the period of six months or longer, the sailor on his final discharge shall be paid interest at the rate of 4 per centum per annum.

"Sec. 3. That the system of deposits herein established shall be carried into execution under such regulation as may be established by the Secretry of the Navy." (Act approved Feb. 9, 1889; Supp. R. S., 640.)

3502. Instruction regarding the deposits made by enlisted men are contained in art. 4378, Naval Regulations, and 3535, Naval Instructions, 1913.

3503. Deposits will be received but once a month, viz, on the first day of the month, and will bear interest at 4 per cent per annum; but no interest will be paid on sums on deposit less than six months.

3504. Deposits in cash or by checkage on pay rolls should be reported monthly on Form N. M. C. 437 (report of deposits, ashore), such reports to accompany pay rolls, a duplicate to be retained at the post. Deposit of marines paid by a naval pay officer should be reported monthly on Form N. M. C. 436.

3505. Where the marine's service-record book shows no previous deposits, the word "New" should be entered after his name on Form N. M. C. 437 (report of deposits) upon which his initial deposit is reported to the paymaster.

3506. The report of deposits, rendered on the first day of the month, should include deposits made in cash on that day and those checked on the roll for the preceding month. Deposit by checkage on pay roll should be reported as of the first day of the following month.

3507. Deposits in cash should be forwarded by check (payable at par at the paymaster's station) with the report or deposited to the credit of the paymaster carrying the accounts in the nearest depository.

3508. The date and, in figures, the amount of all deposits made by enlisted men should be entered in their service-record books.

3509. Accounts of men having deposits should always be stamped to show such fact on pay rolls. Prior to transfer, deposit accounts in service-record books should be verified by comparison with the retained copies of the report of deposits. (Form N. M. C. 436 or 437.)

3510. Commanding officers or noncommissioned officers in charge of marine detachments paid by naval pay officers should obtain from such pay officers the data necessary for them to render the report of deposits, Form N. M. C. 436, immediately after the first day of the month.

3511. A marine should not be permitted to start new deposit accounts within six months of expiration of enlistment. The deposit books of marines serving affoat should be transmitted with the same form and in the same manner as are those of marines serving ashore; deposit books of deserters should accompany transfer accounts to the deserters' roll. (I. 5223.)

3512. When marines are transferred from ships to shore stations the deposit book should be transmitted by the supply officer to the paymaster carrying the man's account immediately upon notification of transfer. The commanding officer of the marine detachment is charged with the duty of notifying the supply officer of such transfer by furnishing him with a copy of "Report of transfers, N. M. C. 312." (Bu. Memo. 177, p. 3822.)

3513. Should a deposit book of a marine which has been opened be lost, the paymaster carrying the accounts of the man should so inform the Paymaster, Marine Corps, at headquarters, stating all the circumstances connected with such loss, and requesting that he befurnished with a statement showing the amount standing to the man's credit as having been deposited. Upon receipt of such statement, the paymaster concerned should immediately open a new deposit book, giving it the same number as the original, and attach to it the statement received from the Paymaster, Marine Corps. The Paymaster, Marine Corps, will compare his records with those of the Auditor for the Navy Department, before furnishing said statement and will inform that office of the action taken.

3514. When a paymaster discovers that a deposit has been omitted from the record book by another paymaster, he should forward the book, if practicable, to that paymaster for the entry of the omitted deposit. If this be impracticable, he should obtain from the paymaster a letter authorizing the entry; then make the entry—signing the name of the other paymaster with his own thereunder in such manner as to indicate by whom the signature was made—the letter to be retained by the paymaster making the entry as authority therefor. (Bu. Memo. 171, p. 3601.)

3515. When the deposit book of a marine who is due for discharge at a shore station has not been received, or is lost, the paymaster settling the account of the men should request the Paymaster, Marine Corps, to furnish the necessary data to enable him to pay the deposits and accrued interest on the date of discharge.

3516. All deposits made prior to desertion should be withheld on final settlement, subject to claim on the accounting officers of the Treasury Department, unless the records show that the mark of desertion has been removed as having been erroneously made.

3517. Notation in red ink should be made in deposit record books of men who join from the deserters' roll, immediately after the last entry as follows: "Deserted _____, mark of desertion removed" or "Deserted _____, mark of desertion not removed."

3518. Enlisted men paid on Form N. M. C. 731 (pay and commutation voucher, enlisted men) should make deduction on such voucher for the amount deposited under the title "Less deduction for," at the time of its preparation by them. The rendition of Form N. M. C. 437 (reports of deposits) is not necessary in such cases.

3519. In preparing the "Abstract of deposits" (Form N. M. C. 439) all new depositors (i. e., those who are given a new deposit record book upon making their first deposit) should be indicated thereon by writing the date of current enlistment opposite their names in each case in the column "Pay roll."

3520. As the deposit record in the office of the Paymaster is prepared solely from the carbon copy of Form N. M. C. 439, it is necessary that the copy be clear and distinct, all letters and figures being perfectly legible. To this end fresh carbon paper should be used, and changes or corrections should be carefully made on the carbon as well as on the original.

3521. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made. (Manual, Q. M. C., U. S. A., 1917, par. 1319.)

3522. An enlisted man discharged from the Marine Corps for fraudulent enlistment is not entitled to be repaid any amounts he may have deposited in his fraudulent enlistment as "It is well settled that arrearages of pay and allowances can not be paid for services under a fraudulent enlistment. (Comp. Dec. Mar. 1, 1906.) These deposits in question not having actually passed out of the possession of the Government are arrearages of pay." (Secty. Navy Dec. Aug. 10, 1908, P. M. File 10025-1908.)

3523. The act of February 9, 1889 (25 Stat., 657), does not exempt deposits by enlisted men from liability for any debts the depositors might owe the Government. (Bu. Memo. 109, p. 1347; 16 Comp., 566, Mar. 2, 1910.)

3524. "An enlisted man having a deposit, who is detained beyond the term of his enlistment on account of sickness, not incurred in the line of duty, is entitled to interest on such deposit to the date of his final discharge." (Bu. Memo. 65, p. 127; Comp. Dec. July 13, 1906.)

3525. A soldier sentenced to confinement for a period beyond the termination of his enlistment is entitled to interest on his deposit to date of his discharge. (Cir. No. 96, N. D., 1909; Comp. Dec. Feb. 23, 1909.)

3526. A paymaster who fails to account for the deposit of an enlisted man is liable for both the amount of the deposit and the interest thereon as paid by the Government. (15 Comp., 534, Feb. 27, 1909.)

3527. Deposits and interest are payable only at the time of final discharge. A man who extends his enlistment is not entitled to be paid deposits until the expiration of the enlistment, i. e., until discharged. (19 Comp., 384, Dec. 28, 1912.)

DEPOSITS OF PUBLIC MONEY.

3600. The laws, regulations, and instructions regarding the safe-keeping and depositing of public moneys are contained in articles 4326 et seq., Naval Regulations, 1913, and article 5282, Naval Instructions, 1913.

3601. Deposit of private funds may be made to cover disallowances in the pay officer's disbursing accounts, unless otherwise removed.

3602. Deposits shall be made to the credit of the Treasurer of the United States, either with the Treasurer, an assistant treasurer, or a national depository, and should be accompanied by a letter of transmittal.

3603. Whenever a disbursing officer having funds on deposit to his official credit with the Treasurer of the United States desires to pay such funds into the Treasury, either as revenue or as a repayment to an appropriation, he shall draw a check on the Treasurer of the United States to the order of the Treasurer, an assistant treasurer, or an active designated depository bank, as may be most convenient, showing that the amount is "for deposit to the credit of the Treasurer of the United States on account of (state specifically on what account deposit is made)." "The check shall be sent to the Treasurer, assistant treasurer, or active designated depository bank in whose favor drawn. The Treasurer, assistant treasurer, or bank shall issue the usual certificate of deposit." (Treas. Dept. Cir., Feb. 28, 1913.)

3604. Whenever a deposit is made by a paymaster to the credit of the United States, the Auditor for the Navy Department should be advised by letter, via the Paymaster, Marine Corps. (I., 5282–83.) Such letters should embrace a specific statement giving the source from which received, purpose of the deposit, appropriation, or fund to be credited, and certificate of deposit number. If to remove items from statement of differences, the items should be enumerated; if from receipt of sale of Government property, it should be stated whether from miscellaneous material, ordnance material, clothing and small stores, or otherwise.

3605. Disbursing officers are not authorized to transfer funds standing to their credit with one depository to their credit with another depository; such transfers should be made by the Secretary of the Treasury upon the request of the heads of the departments under which the officers are serving.

DESERTERS.

3700. For the regulations and instructions regarding deserters and the method of handling their accounts, see articles 3632, Naval Regulations, and 4901 to 4904, inclusive, Naval Instructions, 1913.

3701. "For the purpose of determining the rights of the soldier to receive pay and allowances for past services, the fact of desertion need not be established by the findings of a court-martial." (U. S. *v.* Landers, 92 U. S., 77, S. A. M., 55.)

3702. If the judgment of a court-martial (i. e., the approved findings of the court) is based on the fact that the accused did or did not desert, said judgment should be followed by the Pay Department. (15 Comp., 661, Apr. 28, 1909.)

3703. When the findings of a court (either guilty or not guilty) in the case of a marine charged with desertion are disapproved by the reviewing authority and it is not clear from the order promulgating the action of the court that the marine was or was not a deserter, the paymaster should submit the case to the Paymaster, Marine Corps, for proper action, toward ascertaining the true facts. However, if the disapproval of the reviewing authority is based upon some technicality of law or it is apparent from his remarks that the findings of the court are fully justified by the evidence, the paymaster should, in making payment, follow the findings of the court; treating the marine as a deserter in fact, if the findings are guilty, or as an absentee without leave if the findings be not guilty. If the disapproval of the reviewing authority is based upon the fact that in his opinion the testimony or evidence shows that it was or was not the intention of the accused to desert, the paymaster should follow the action of the reviewing authority, treating the soldier as a deserter in fact in the event that the disapproval is of a finding "not guilty" and as an absentee without leave if the disapproval be of a finding of "guilty." (12 Comp., 320, Dec. 2, 1905; 15 Comp., 661, Apr. 28, 1909; Op. J. A. G., Army, Nov. 9, 1909.)

3704. To enable the pay officers of ships or stations, carrying the rolls of enlisted men, to transfer the accounts of dead men, deserters, and general court-martial prisoners to the Auditor for the Navy Department, to the deserters' roll at headquarters, United States Marine Corps, and to naval prisons, respectively, as well as to enable them to prepare final settlements preliminary to discharge, commanding officers of marines will furnish such pay officers with a detailed statement of account in all such cases, prepared on Form N. M. C. 90, revised. (See arts. 4890 (4) and 4904, Naval Instructions, 1913.)

3705. Deserters should be taken up for pay on the rolls of the post where received, pursuant to the provisions of article 4902–2, Naval Instructions, 1913.

Checkages of the amount of the reward offered should be noted on said pay rolls, a certificate to this effect being made on the face of the vouchers covering the reward before their transmittal to the disbursing officer of the Quartermaster's Department. Checkage should also be noted on the pay rolls of all amounts expended by the Government incident to the apprehension and return to the barracks of the deserter, including medical examination, transportation, subsistence, telegrams, etc., and the officer noting these checkages on the pay rolls should notify the quartermaster to the end that the proper appropriation may be reimbursed.

3706. "When enlisted men of the Navy have been tried and acquitted by court-martial of the charge of desertion, such acquittal is also an acquittal of absence without leave, and the pay department and accounting officers should follow the judgments in such cases and consider such enlisted men as being in a pay status during the period wherein they were charged with desertion." (16 Comp., 480, Jan. 26, 1910.)

3707. "A soldier who had been apprehended as a deserter, and who, without having been restored to duty, was discharged without trial, by reason of desertion, is not entitled to arrears of pay or travel pay so long as the fact of desertion appears on the records." (9 Comp., 517, Mar. 30, 1903.)

3708. "Desertion is willful absence from the service without leave and with no intention of returning, and forfeits all pay and allowances including retained pay accrued at the date of desertion." (4 Comp., 279, Nov. 30, 1897.)

3709. "The Secretary of the Navy has no authority to remove the charge of desertion standing on the rolls against an enlisted man so as to relieve him from forfeitures incurred by the act unless such entry is found by him to be erroneous in point of fact." (4 Comp., 279, Nov. 30, 1897.)

3710. "The expense of transporting a deserter to his proper station, or to his place of trial and which should be charged against him, includes not only the cost of transportation proper but also the subsistence of both himself and of his guard (Dig. Op. J. A. G., Army, 1912, p. 407a), but the charge on account of subsistence of the guard should be limited to the amount by which the subsistence or commutation of subsistence furnished him exceeds the cost of his subsistence at his proper station." (26–423, J. A. G., Army, Mar. 26, 1914.)

3711. "An enlisted man tried for desertion and acquitted is acquitted also, by the action of the court, of absence without leave, and is therefore in a pay status during the period of absence. He is chargeable, however, with the reward paid for his apprehension and the expenses of his delivery." (Bu. Memo. 107, p. 1325; Comp. Dec. Jan. 26, 1915.)

3712. "An error of $10 was made in computing the pay due a marine on November 30; on December 12 he was paid $10 in excess of the amount due on November 30; on December 13 he deserted. Under these conditions it is proper for the paymaster to take credit for the amount of pay accrued to the deserter during the period December 1 to 12." (Bu. Memo. 86, 636; Comp. Dec. Apr. 23, 1908.)

3713. "A soldier who, after his term of enlistment has expired, is arrested for desertion and sentenced by a court-martial to imprisonment is not, during the period of his arrest and confinement, in the performance of actual military service or making good time lost in desertion as contemplated by the forty-eighth

article of war, and is not for that period entitled to pay or clothing." (12 Comp., 592, Apr. 7, 1906.)

3714. A deserter is again in service from the date of his delivery to proper military authority and can not be deprived of his pay and allowances from that date by an Executive order, but only by sentence of court-martial. (3 Comp., 676, June 11, 1897.)

3715. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment. (P. M. G., Army, Jan. 27, 1868, 4850 E. B.)

3716. "The officer in charge of the deserters' roll should in the case of a marine who has overdrawn his clothing account include such amount in statement of his account." (Bu. Memo. 47, p. 475; Comp. Dec.. Jan. 28, 1905.)

3717. When effects of deserters are sold at a post, an account of such sale should be made on Form N. M. C. 504, in duplicate, where no cash is realized from the sale, and in triplicate where all or a portion of the articles are sold for cash, and the forms so prepared immediately transmitted to the paymaster having the accounts of the men, accompanied by the cash, check, or certificate of deposit. No copy of this form is necessary to file as a voucher with the pay roll upon which the checkage is made against the account of an enlisted man for articles at such sales, but proper entry covering checkage should be made under "Remarks" on pay roll.

3718. In the first column the name and rank, date of enlistment or reenlistment, and date of death or desertion should be entered. The name and rank of purchaser should be entered in the column provided for that purpose, surname to the left. The articles sold should be itemized opposite the name of the purchaser. In the column "Total by individuals, cash and checked," enter the total amount of sales to be credited to each deserter or dead man, and not the total sold to individual purchasers.

3719. Sales should be made as early as practicable, invariably within five months of date of desertion or death.

3720. All money found among the effects of a deserter should be transmitted immediately to the paymaster having the accounts of the man and the amount thereof credited on the statement closing account for settlement (Form N. M. C., 90), proper notation being made under "Remarks."

DISCHARGE ENLISTED MEN.

3800. "That it shall be the duty of the commanding officer of any fleet, squadron, or vessel acting singly, when on service, to send to an Atlantic or to a Pacific port of the United States, as their enlistment may have occurred on either the Atlantic or Pacific coast of the United States in some public or other vessel, all petty officers and persons of inferior ratings desiring to go there at the expiration of their terms of enlistment, or as soon thereafter as may be, unless, in his opinion, the detention of such persons for a longer period should be essential to the public interest, in which case he may detain them, or any of them, until the vessel to which they belong shall return to such Atlantic or Pacific port. All persons enlisted without the limits of the United States may be discharged, on the expiration of their enlistment, either in a foreign port or in a port of the United States, or they may be detained as above provided beyond the term of their enlistment; and that all persons sent home, or detained by a commanding officer, according to the provisions of this act, shall be subject in all respects to the laws and regulations for the government of the Navy until their return to an Atlantic or Pacific port and their regular discharge; and all persons so detained by such officer, or reentering to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, shall in no case be held in service more than 30 days after their arrival in said port; and that all persons who shall be so detained beyond their terms of enlistment or who shall, after the termination of their enlistment, voluntarily reenter to serve until the return to an Atlantic or Pacific port of the vessel to which they belong, and their regular discharge herefrom, shall receive for the time during which they are so detained, or shall so serve beyond their original terms of enlistment, an addition of one-fourth of their former pay: *Provided*, That the shipping articles shall hereafter contain the substance of this section." (1422 R. S.)

3801. "All petty officers and persons of inferior ratings who are detained beyond the terms of service, according to the provisions of section fourteen hundred and twenty-two, or who, after the termination of their service, voluntarily reenter, to serve until the return to an Alantic port of the vessel to which they belong, and until their regular discharge therefrom, shall, for the time during which they are so detained or so serve beyond their original service, receive an addition of one-fourth of their former pay." (1572 R. S.)

3802. "In time of peace the President may in his discretion, and under such rules and upon such conditions as he may prescribe, permit any enlisted man to purchase his discharge from the Navy or Marine Corps, the amounts received therefrom to be covered into the Treasury." (Naval app. act, Mar. 3, 1893, 27 Stat., 715.)

3803. Enlisted men may, by authority of Secretary of the Navy, be furloughed without pay for a period covering the unexpired portion of their en-

listments, under same conditions, in lieu of discharge by purchase, or an order of the department. Those so furloughed are subject to recall in time of war or national emergency. (Naval app. act, Aug. 29, 1916.)

3804. Marines serving within the United States shall be discharged as follows:

Upon expiration of enlistment of extended enlistment.

For undesirability, inaptitude, or unfitness.

For physical or mental disability (disability to be determined by a board of medical survey).

By purchase of furlough for remainder of enlistment in lieu thereof (act, Aug. 29, 1916).

In pursuance of the sentence of a court-martial.

(See R. 4154–1.)

3805. A marine may be discharged from a ship on a foreign station as follows:

In pursuance of a sentence of a general court-martial, in which case a transcript of the sentence shall be forwarded to the Commandant of the corps.

By purchase, upon order of the Commandant of the corps.

At the expiration of the man's term of enlistment, upon order of the commanding officer of the ship.

In either of the two latter cases the discharge shall be made only on the marine's written request, and upon his executing an agreement in writing to waive all claims to consular aid and to transportation to the United States. In all cases mentioned in this paragraph the discharge shall be issued by the commanding officer of the ship and the staff returns shall be forwarded to the Commandant of the corps after discharge. (See R. 4154–8.)

3806. "For furlough without pay and allowances for unexpired portion of enlistment in time of peace," see R. 4154 (11 to 13) and act of August 29, 1916.

3807. The date of expiration of enlistment of persons serving during minority shall be the day next preceding their 21st birthday; that for a four-year enlistment, on the day of the month next preceding the fourth anniversary of the date on which enlisted. (See R. 3602.)

3808. When a marine is to be discharged by reason of expiration of enlistment, his pay accounts (Form N. M. C. 90, revised, statement closing account for settlement, and clothing accounts N. M. C. 146) should be prepared to include the date of discharge and forwarded to the paymaster who carries the accounts of the man in ample time to enable the paymaster to prepare and forward final settlements so as to reach the post prior to the date of expiration of the man's enlistment.

3809. Immediately a man is recommended for discharge, a statement closing account for settlement (N. M. C. 90) should, except where the man is carried by a naval paymaster, be submitted by the officer keeping the pay rolls, to the proper paymaster of the corps, in which statement there should be credited or debited the amount then due or overdrawn on account of clothing. A settlement of the clothing account on N. M. C. 146, certified by the post quartermaster, or other officer keeping the clothing account, supporting this sum, must accompany N. M. C. 90. Where accounts of marines on sea or shore duty are carried by naval pay officers, N. M. C. 90 and N. M. C. 146 (original copy), prepared as above indicated, but extended to include the date of discharge,

should be furnished such pay officers, together with a copy of the order authorizing or directing the discharge.

3810. Recommendations for discharge should be noted on N. M. C. 90 under "Remarks" as follows: "Recommended _____, 19__, for discharge for cause above stated." The cause for discharge should be fully stated in the space provided therefor, e. g., "Expiration of enlistment"; "Report of medical survey, disease or injury (not) in line of duty"; "Recommendation of commanding officer, as undesirable, for inaptitude"; "Upon settlement of accounts"; "By purchase," etc.

3811. Where the balances include extra compensation for special details (such as cooks, messmen, signalmen, etc.), a notation should be made under "Remarks," showing the date to which the detail will continue, e. g., "The detail as _____ will continue until date of discharge (or until_____).

3812. On the reverse of the form in spaces provided should be shown the complete service record of the man (including arm of service for each enlistment), all absences without leave, or on account of intemperance, etc.; numbers and dates of good-conduct medals and bars, and the number and date of orders evidencing qualifications as marksman, sharpshooter, or expert rifleman.

3813. Entries on Form N. M. C. 90 of date and place of acceptance should be made direct from the service record book to insure accuracy, and where men enlisted at barracks the fact will be stated. After the transmittal of the staff returns to the Major General Commandant for discharge the place of duty of the man should not be changed except in cases of emergency, such cases being immediately reported by telegraph to the Major General Commandant.

3814. Checkages for indebtedness to a duly authorized post exchange may be made against an enlisted man on discharge only after all indebtedness to the United States has been settled and checkages for absence without leave, etc., have been made; but no checkage on account of a post exchange should be made on discharge against a man's travel allowance or where the same would result in an overpayment. Personal collections of amounts due the exchange of the command where the discharge is effected should invariably be made from the men in cash by the post exchange officer at the time of final settlement; but where the men have joined by transfer just prior to discharge and are in debt to other exchanges as shown by their service record books the amount thereof, together with the name of the exchange to which money is due, must be noted on Form N. M. C. 90, statement closing account for settlement, for collection through the proper paymaster. The acknowledgment of the man's indebtedness to the particular exchange should be procured in such cases in the form of chits or other evidence of indebtedness and should accompany Form N. M. C. 90 when transmitted to the paymaster.

3815. When a marine is furloughed for the remainder of his enlistment by order of the Major General Commandant, his accounts should be closed and the amount collected to reimburse the Government transmitted to the paymaster having the accounts of the man or deposited to his official credit in the nearest subtreasury or national-bank depository and the Treasury or national-bank depository receipt therefor (which should show on its face the name of the man to be furloughed and the purpose of the deposed, e. g., "To reimburse U. S., case of John Jones, private, United States Marine Corps," furloughed for the remainder of his enlistment), forwarded to the paymaster concerned with the

statement closing account for settlement. Where the reimbursement to the Government is entirely remitted notation of such fact and the date and number of the order of the Major General Commandant directing the furlough will be noted under "Remarks."

3816. When a marine at a shore station is discharged for cause, other than upon expiration of enlistment or extended enlistment, his accounts, prepared on Form N. M. C. 90, should be closed (unless otherwise directed) to include the date of receipt of the order authorizing or directing his discharge and forwarded immediately to the paymaster carrying his accounts.

3817. A copy of the order authorizing or directing the discharge or furlough should be furnished in the following cases:

(*a*) By purchase or furlough for the remainder of enlistment.

(*b*) Discharge upon recommendation of medical survey.

(*c*) Reenlisted marines discharged for any cause except upon expiration of enlistment.

NOTE.—Held by the Navy Department that an enlisted man of the Army who enlists in the Marine Corps for the first time, upon the termination of an enlistment in the Army is not a reenlisted marine within the meaning of paragraph 4154 (7) Navy Regulations. (Letter N. D. 26516–144; 53, Apr. 12, 1916.)

3818. Final settlement in cases of men entitled to travel allowance on discharge from posts in the United States should not be effected by the paymasters concerned until receipt by them from the Adjutant and Inspector of the enlistment slip showing place of acceptance of enlistment, the date of oath and character to be given on discharge (Form N. M. C. 673), or of advance information on the subject from the same source. These slips should be retained by the paymaster making the final settlement. On foreign stations this slip is not necessary, the certification of the commanding officer on N. M. C. 90 being sufficient evidence upon which to credit travel allowances.

3819. Enlisted men afloat detained beyond their regular term of enlistment under the provisions of section 1422 of the Revised Statutes shall receive for the time during which detained an addition of one-fourth of their former pay, computed on the total pay which they are entitled to receive; but if an enlisted man be retained in the service after the expiration of his enlistment *at his own request*, he is not entitled to the one-fourth additional pay. In order to sustain a charge for such additional payment the pay officer must produce a certificate from the commanding officer that the person to whom such additional compensation has been allowed did reenlist as aforesaid or were detained by such commanding officer under the provisions of the said section. (Sec. R. 4427–15.)

3820. "An enlisted man returned from the Asiatic station for discharge, whose term of enlistment expired while on board an Army transport en route to the United States, is not entitled to one-fourth additional pay under section 1422 Revised Statutes, as that statute does not provide for such a status." (Bu. Memo. 149, p. 2701.)

3821. "The one-fourth additional pay authorized by law (1422 R. S.) for enlisted men detained in the service is not for those who are sent home at the expiration of their terms of enlistment, or as soon thereafter as may be, for discharge, unless they have been detained *as essential to the public interests as shown by the certificates of their commanding officers*. In the case of men discharged on a RECEIVING SHIP, the commanding officer of the RECEIVING SHIP is

the proper officer to make the certificate to authorize the additional pay." (Bu. Memo. 154, p. 2924; Comp. Dec. Dec. 26, 1913.)

3822. "An enlisted man of the Navy whose enlistment expires while the ship on which he is serving is in foreign waters and who is sent home as soon as practicable is not entitled to one-fourth additional pay even though he is required to perform duty on the vessel while en route to the United States." (Bu. Memo. 174, p. 3762; Comp. Dec. Aug. 18, 1915.)

3823. The following notation should be made on the pay roll under "Remarks": "Detained beyond expiration of enlistment by order of commanding officer, under the provisions of section 1422, Revised Statutes."

3824. "An enlisted man of the Marine Corps discharged as 'unfit for the service' but not 'by way of a punishment for an offense' is entitled to the regular traveling allowance to the place of his enlistment." (Bu. Memo. 55, p. 2; Comp. Dec. Sept. 2, 1905.)

3825. When, from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge. (Digest, Second Comp., sec. 1290, ed. 1869.) Note.—The final statements must show cause of retention.

3826. A soldier detained in service after expiration of enlistment for trial for offense committed prior to such expiration is entitled to pay to the date of actual discharge (subject to all proper stoppages) though held awaiting trial and finally convicted. (Vol. 2, Digest Second Comp., sec. 833, May 24, 1882.)

3827. "An enlisted man remains in service until receipt of his discharge, or until such action is taken as will render him legally chargeable with notice thereof, notwithstanding the expiration of his term of enlistment during absence on furlough granted at his own request." (2 Comp., 94, Aug. 31, 1895.)

3828. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities, and to allowances including travel pay. (Comp., Dec. 15, 1902; P. M. G., 33840.)

3829. A soldier apprehended as a deserter from a fraudulent enlistment, who was then discharged for mental incompetency, is entitled to pay from date of apprehension and to travel pay. (MS. Dec. Comp., Apr. 10, 1903.)

3830. An enlisted man was sentenced to confinement for two years with loss of pay and then to be dishonorably discharged, and was held at the insane hospital for some time after expiration of the two years: He is entitled to pay from date of expiration of term of confinement to date of discharge, his term of enlistment not having expired. (13 Comp., 409, Dec. 19, 1906.)

3831. "A soldier held as a court-martial prisoner awaiting dishonorable discharge is not entitled to pay and allowances between expiration of enlistment and date of dishonorable discharge." (14 Comp., 22, July 17, 1907.)

3832. A soldier discharged without honor on account of imprisonment under sentence of civil court is not entitled to pay or allowances after date of arrest or to travel pay. (14 Comp., 116, Aug. 31, 1907.)

DISMISSAL—OFFICERS.

3900. No officer shall be dismissed from the naval service except by the order of the President or by sentence of a general court-martial; and in time of peace no officer shall be dismissed except in pursuance of the sentence of a general court-martial or in mitigation thereof. (R. S. 1624, and R. 36.)

3901. "When any officer, dismissed by order of the President, since 3d March, 1865, makes in writing an application for trial, setting forth under oath that he had been wrongfully dismissed, the President shall, as soon as the necessities of the service may permit, convene a court-martial to try such officer on the charges on which he shall have been dismissed. And if such court-martial shall not be convened within six months from the presentation of such application for trial, or if such court, being convened, shall not award dismissal or death as the punishment of such officer, the order of dismissal by the President shall be void." (R. S. 1624, and R. 37.)

3902. Officers dismissed or resigning shall be paid including the date they receive official notice of dismissal or acceptance of resignation unless another date is specified as the one from which it shall take effect. The proper pay officer shall be notified, by the officer under whom the dismissed or resigning officer is serving, of such final date. (See R. 4423.)

3903. "An officer of the Marine Corps at date of dismissal from the service was indebted to the bachelor's mess at Norfolk, Va. *Held*, That pay due said officer at date of dismissal can not be paid to the treasurer of the mess to satisfy said indebtedness." (18 Comp., 991, June 17, 1912.)

DISTANCES, OFFICIAL.

4000. "* * * Hereafter the settlement of all traveling expense claims, where the payment of such is authorized by existing law, and the determination of distances and of what constitutes the shortest usually traveled route in the meaning of laws relating to traveling allowances, shall accord to such rules as the Secretary of the Navy may prescribe." (Naval app. act Mar. 3, 1909, 35 Stat., 774.)

4001. "It is hereby directed in pursuance of the act of March 3, 1909, and after correspondence with the honorable, the Secretary of War, that, in the settlement of traveling allowances in the United States Marine Corps, the determination of distances and of what constitutes the shortest usually traveled route shall conform to the information contained in the Army distance tables and amendments thereto in effect at the date of payment." (Sec. Navy, July 2, 1909.)

4002. Mileage claims should be settled in accordance with the distances given in the Army distance tables.

4003. Distances shall be computed by the official table of distances in use at the time of the man's discharge. (See R. 3606–4.)

4004. The official route of travel to or from the Canal Zone is as follows:

Via New York City.—Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, Pennsylvania, New Jersey, Delaware, Maryland, Virginia, West Virginia, Ohio, District of Columbia, Indiana, Illinois, Michigan, Wisconsin, Minnesota, and North Dakota.

Via New Orleans.—North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Tennessee, Kentucky, Louisiana, Texas, New Mexico, Oklahoma, Arkansas, Missouri, Kansas, Colorado, Nebraka, Iowa, Wyoming, South Dakota, Montana, Idaho, Nevada, Utah, and Arizona.

Via San Francisco.—California, Oregon, Washington, Alaska, Hawaiian Islands, and the Philippines.

4005. Routing from Seattle to Honolulu is always via San Francisco, Cal. The official routing from Camp Elliott, Isthmian Canal Zone (Bas Obispo) to all points on the Pacific coast is via Panama City, Panama, and San Francisco, Cal.; to all points on the Atlantic coast, Colon, Panama, and New Orleans, La., or New Orleans, La., or New York City, whichever will make the shortest distance.

4006. The point of debarkation for all points in the Philippines and the point of embarkation for return journey from the Philippine Islands to the United States, is Manila, P. I.

4007. Taku, China, is the point of embarkation on the official routing from Peking, China, to points in the United States. The distance from Peking, China, to Taku, China, is 117 miles. San Francisco, Cal., is the point of debarkation.

4008. Bas Obispo, Isthmian Canal Zone. Official route via San Francisco, Cal., and Panama City, Panama, which are the points of embarkation and debarkation.

FROM AND TO SAN DIEGO, CAL.

4009. "Points in Washington, Oregon, and that part of California, north of San Francisco, are figured via Los Angeles. Other points, but not all, in lower part of California and some to the east are figured via Los Angeles." (P. M., M. C. No. 54371, July 29, 1914.)

4010. The following routing between the United States and Haiti will govern:

"The point of embarkation or debarkation in the United States is either New York City or New Orleans, La. The point of embarkation or debarkation for each individual case is the point nearest, by the official route, to the place of enlistment.

"The point of embarkation or debarkation in Haiti is Cape Haitien when the route is via New York in accordance with above information. When the route is via New Orleans, La., Port au Prince is the point of embarkation or debarkation in Haiti." (Letter P. M., M. C. No. 54371, Aug. 23, 1915.)

4011. "There are several routes which can be used in going to Santo Domingo, Dominican Republic, as, for instances, a direct route twice a month from New York to Monte Cristi; Puerto Plata, Samana, Sanchez; La Romona; Macoris; Santo Domingo City and Azua, in the order named; from New York City to Cape Haitien and transfer to another line operating around the island, or direct to Port au Prince and transfer to a line operating around the island. Since Puerto Plata and Santo Domingo City are ports of more importance, the official route would seem to be via Santo Domingo from points on the southern coast of the island and via Puerto Plata from points on the northern coast or to which the distance is less than it is to Santo Domingo. The route stated will be the official route until such time as maps are received showing same to be erroneous." (Memo. Office of the Chief of the Q. M. Corps, U. S. Army, June 9, 1916.)

4012. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster General, United States Army, under the direction of the Secretary of War, regardless of the actual distance. (7 Comp., 304, Jan. 5, 1901.)

4013. When travel is performed by a longer route than that usually traveled and the evidence shows that it was not for the officer's personal convenience or pleasure, but that the necessities of the service demanded it, mileage may be paid for the distance actually traveled. (MS. Comp. Dec. Dec. 19, 1902.)

ENLISTMENTS.

4100. "The pay of an enlisted man of the Marine Corps on first enlistment begins from date of entering into contract of enlistment proper and execution of oath of allegiance, where facts do not affirmatively show actual entrance on duty or military control from a prior date." (19 Comp., 137, Aug. 29, 1912.)

4101. "An enlisted man who is found physically disqualified for reenlistment, which disqualification is waived by the department, is entitled to pay from the date of the examination, provided he performs services and holds himself in readiness to perform the services of an enlisted man from such date." (Bu. Memo. 56, p. 16; Comp. Dec. Oct. 7, 1905.)

ERASURES.

4200. All necessary changes or corrections in papers of any character that have been signed or certified are to be made in the following manner: "That portion necessary to be erased shall be stricken out with red-ink lines, leaving the erased portion legible, if previously so, and the words, figures, or other characters necessary to take the place of those erased shall be written in above the erasure in red ink. No attempt shall be made to conceal the fact of erasure or the matter erased." (Bu. Memo. 66, p. 154.)

4201. "Such changes or erasures as are of sufficient importance, or those involving change in meaning or amounts stated, should be accompanied by the initials of the person making the same, in his handwriting, in such form as to be recognizable by persons familiar with his signature." (Bu. Memo. 66, p. 154.)

NOTE.—The above applies to all official vouchers and papers pertaining to the Paymaster's Department, except that the use of red ink on pay rolls or vouchers connected therewith is prohibited, except by the pay officer in his audit and settlement of such rolls and vouchers.

FIELD EQUIPMENT.

4300. For instructions regarding the allowance of field equipment, etc., for a paymaster accompanying expeditionary forces, see circular letter of June 15, 1915, as revised April 16, 1917.

4407. "An extension of an enlistment of an enlisted man under the act of August 22, 1912, can not be effected subsequent to the expiration of his four-year term or to the expiration of an extension of an enlistment immediately preceding, as the case may be. An enlisted man serving under an *extended* enlistment can not *reenlist* at the expiration of such an extension for such a time as may be necessary to complete four years. *Reenlistment* can follow only a discharge from the service and must be for a period of four years." (Bu. Memo. 154, p. 2922; Comp. Dec. Dec. 11, 1913.)

4408. "An enlisted man of the Navy extended his enlistment for a period of four years, said extension being made on the day after the enlistment expired. As the enlistment did not actually end until midnight of the date of expiration, and the extension began immediately thereafter, and also as there was consequently no time during which he was out of the service, the extension is a legal one and carries with it all the benefits allowed by law therefor including the four months' gratuity pay." (Bu. Memo. 174, p. 3759; Comp. Dec. Aug. 14, 1915.)

4409. " In the case of an enlisted man who is detained beyond the expiration of his four-year term of enlistment *because his service is essential to the public interests*, the detention is a *prolongation* of the four-year term, and the four-year term continues to exist so long as the detention is authorized by the statute. (1422 R. S.) Under such conditions an extension of enlistment, as provided for by the act of August 22, 1912, should run not from the date of expiration of the four-year enlistment period, but from the date he would have been discharged at the expiration of his prolonged period of service occasioned by the requirements of the public interests had he not extended his enlistment in accordance with the act of Congress above referred to." (Bu. Memo. 154, p. 2919; Comp. Dec. Dec. 10, 1913.)

4410. The money value of clothing undrawn at the termination of an original four-year term of enlistment will not become payable to men who have extended their enlistments until final discharge from the service.

4411. The clothing allowance to be given on extended enlistments will be as follows: For the first *quarter* of the extended enlistment, the same as is provided for a like period during the first *year* of an enlistment; for the remaining three-quarters of the extended enlistment, the same as is provided for a like period during the second and succeeding years of an enlistment.

EXTRA-DUTY PAY.

4500. "When soldiers are detailed for employment as artificers or laborers in the construction of permanent military works, public roads, or other constant labor of not less than 10 days' duration, they shall receive, in addition to their regular pay, the following compensation: * * *." (1287 R. S.)

4501. Extra-duty pay hereafter shall be at the rate of 50 cents per day for mechanics, artisans, school-teachers, and clerks at Army, division, and department headquarters, and 35 cents per day for other clerks, teamsters, laborers, and others. (Acts July 5, 1884, 23 Stat., 110, and Mar. 2, 1885, idem, 359.)

4502. "Enlisted men receiving or entitled to the 20 per cent increased pay (for foreign service) shall not be entitled to or receive any additional increased compensation for what is known as extra * * * duty." (Act Mar. 2, 1901, 31 Stat., 903.)

4503. The above laws are applicable to the Marine Corps through section 1612, Revised Statutes.

4504. "In order to authorize the payment of extra-duty pay under 1287 R. S., it must appear that the service performed was duly authorized by competent authority and was in duration for not less than 10 days." (4 Comp., 72, Aug. 18, 1897.)

4505. Extra-duty pay is payable for actual working days only and is not allowable while a man is sick or on furlough, except as provided in paragraph 4506. A claim for extra-duty pay on Sundays and holidays should be supported by remarks on pay rolls and individual vouchers showing that duty was performed on those days, e. g., "Performed extra duty on Sundays 5–12–19."

4506. That hereafter no part of the pay and allowances authorized for enlisted men detailed as clerks and messengers in the office of the Major General Commandant and the several staff offices shall be forfeited when granted furlough for not exceeding 30 days in each calendar year. (Act Mar. 4, 1917.)

4507. Extra-duty men will be held to such hours of labor as may be expedient and necessary; but, except in case of urgent public necessity, as in military operations, eight hours will be considered a day's work. For all hours employed beyond that number, the soldier will receive additional compensation—the extra hours being computed as fractions of a day of eight hours' duration. (A. R. 176.)

4508. No man shall be detailed on extra duty, which will entitle him to increased compensation from the Government, without written authority from the Major General Commandant. (16 Comp., 870, June 28, 1910; act Mar. 3, 1909, 35 Stat., 776.) A "muster" on extra duty is not a "detail" within the meaning of this act. (Comp., Apr. 18, 1917.)

4509. "Where the facts disclosed in a claim of an enlisted man of the Army for extra-duty pay establish that the duty on which he was detailed was extra

duty, the claim will be allowed, notwithstanding the fact that, in both the order placing him on detail and the order relieving him therefrom, the duty involved was designated not as extra duty but as special duty." (22 Comp., 606, May 18, 1916.)

4510. "An enlisted man of the Marine Corps who was by competent authority detailed on extra duty for employment at constant labor for not less than 10 days, and who while so detailed actually performed extra-duty service of at least 10 days' duration, is entitled to extra-duty pay for such service, regardless of the fact that the extra duty was not performed on consecutive working days." (11 Comp., 769, June 19, 1905.)

4511. "A musician first class in the Marine Corps, who performs the duties of drum and trumpet instructor at the marine barracks and receives, in addition to his pay as such musician, $1 per month from each apprentice pursuant to their agreement at time of enlistment prescribed by the Navy Department, is not entitled to the additional pay provided for enlisted men on extra duty by section 1287 of the Revised Statutes as amended by the act of March 3, 1885." (15 Comp., 139, Sept. 15, 1908.)

4512. "Enlisted men of the Marine Corps (quartermaster sergeants), detailed for extra duty as clerks (in the office of the quartermaster), at the headquarters of the corps are entitled extra pay at 50 cents per day, that being the amount fixed by law for enlisted men of the Army on extra duty as clerks at Army, division, and department headquarters." (2 Comp., 141, Sept. 6, 1895.)

4513. An enlisted man of the Marine Corps sentenced by summary court-martial to loss of pay and to perform extra police duty, who is assigned the extra police duty in the post quartermaster's office, which was classed as special duty on the muster roll, is not entitled to additional compensation. (Bu. Memo. 165, p. 3420; Comp. Dec. Nov. 21, 1914.)

4514. Extra-duty pay is not subject to forfeiture in a court-martial sentence involving loss of pay, it not being a monthly rate. (Comp., Aug. 10, 1908.)

4515. Extra-duty pay is included in the three months' bounty payable to privates upon their reenlistment within three months from an honorable discharge provided such pay was received by the man on date of discharge.

4516. Extra-duty pay is included in the six months' death gratuity under the act of August 22, 1912, when such extra duty was actually performed on the day of death. (14 Comp., 851, June 8, 1908.)

FINAL SETTLEMENTS.

4600. Immediately a man is recommended for discharge a statement of his account for settlement on discharge (N. M. C. 90), in duplicate, will be submitted by the officer keeping the pay rolls to the proper paymaster of the corps, or of the Navy, in which statement there will be credited or debited the amount then due or overdrawn on account of clothing. A settlement of the clothing account on N. M. C. 146, certified by the post quartermaster or other officer keeping the clothing account supporting this sum, must accompany N. M. C. 90. Where accounts of marines on shore or sea duty are carried by naval paymasters, N. M. C. 146, prepared as above indicated, but extended to include the date of discharge will be furnished such paymasters.

4601. The Major General Commandant will send to the paymaster having the man's account a copy of the order sent to the commanding officer to prepare a discharge certificate. (No copy of the order for discharge is necessary, however, in the case of men discharged under the provisions of N. D. G. O. No. 110 who are serving in their first enlistments.) Upon receipt of the copy of the order for discharge the paymaster should make final settlement, including therein, in addition to the credit or debit for undrawn or overdrawn clothing theretofore certified by the post quartermaster or officer keeping the clothing account, the additional amount according to the prescribed scale of allowance for clothing due to the date of discharge, such date to be determined by the paymaster according to the time necessary to allow for the receipt of the final settlement and check (if any) at the place of discharge. The officer delivering the discharge should in all cases enter therein the amount paid.

4602. Pay and clothing accounts of men to be discharged upon expiration of enlistment, made out to include the day of discharge, should be forwarded to the proper paymaster at such time prior to the expiration of such enlistment as will enable the paymaster to make out and return final statements. The paymaster should make out the final statement and forward it with check, without further notification, to the man's commanding officer in time to reach him prior to the expiration of his enlistment.

4603. Two copies of Form N. M. C. 423, final settlement on discharge or retirement, should be prepared by the paymaster making the settlement and forwarded to the commanding officer, the original and check by registered mail, the duplicate by ordinary mail. Commanding officers should make careful examination of the accounts shown on this form prior to delivery of discharge and make collections to cover all proper checkages not deducted thereon. Notations of such collections and reasons therefor should be indorsed by commanding officers on both copies of the form.

4604. Upon discharge the original of the final settlement voucher should be returned by indorsement to the paymaster making the settlement. Such indorsement should show the actual date and place of discharge, the amount

collected, and the disposition made of same. Money collected should be forwarded by check or deposited to the credit of the officer signing the discharge check in a subtreasury or other national depository.

4605. The memorandum copy of the voucher should be completed appropriately by the commanding officer's indorsement and delivered to the marine upon discharge.

4606. The tender of transportation and subsistence for sea travel on discharge is made at the instance of the paymaster making the final settlement through the commanding officer of the post, and, whether accepted or declined, proper note should be made by such commanding officer in the space provided.

4607. The check and final statement of any enlisted man due for discharge may be delivered to the man by the officer having custody of the man's accounts, which officer should notify the commanding officer, for indorsement on discharge certificate of the amount of final settlement.

4608. The check forwarded for the payment of a man on discharge should invariably be delivered by a commissioned officer and the final settlement on discharge should likewise be signed by a commissioned officer.

FOREIGN-SERVICE PAY.

4700. "Hereafter the *pay proper* of all commissioned officers and enlisted men serving beyond the limits of the States comprising the Union and Territories of the United States contiguous thereto shall be increased 10 per cent for officers and 20 per cent for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto." (Army app. act June 30, 1902, 32 Stat., 512.)

4701. "Hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, Hawaii, or Porto Rico." (Army app. act Aug. 24, 1912, 37 Stat., 576.)

4702. The foregoing laws are applicable to the Marine Corps by section 1612, Revised Statutes, and the act of March 31, 1901 (31 Stat., 1108), *infra*.

4703. "Officers of the Navy, and officers and enlisted men of the Marine Corps, who have been detailed, or may hereafter be detailed, for shore duty in Alaska, the Philippine Islands, Guam, or elsewhere beyond the continental limits of the United States, shall be considered as having been detailed for 'shore duty beyond seas' and shall receive pay accordingly, with such additional pay as may be provided by law for service in Island possessions of the United States." (Act Mar. 3, 1901, 31 Stat., 1108.)

4704. "The word 'Panama' in the phrase 'Canal Zone, Panama, * * *' of the act of August 24, 1912, relative to foreign-service pay in the Army, is merely descriptive of the 'Canal Zone,' and is not indicative of an intention to prohibit the allowance of such pay for service in the Republic of Panama." (22 Comp., 500, Mar. 30, 1916.)

4705. The increased pay for foreign shore service can only be computed on the following forms of pay:

1. The base or minimum pay.
2. Pay which is added to or attached to the base pay and equally permanent after the right to it has been acquired, such as continuous-service pay, longevity pay, and the pay for those holding good-conduct medals.

4706. Increased pay can not be allowed on temporary permanent additions to pay; e. g., gun captains; gun pointers; signalmen; mess sergeants; cooks; messmen; marksmen, sharpshooters, and expert riflemen; increased pay for aviation duty, mail clerks, etc., and in the case of officers, additional pay for mounts, as aids, and increased pay for aviation duty, etc. (21 Comp., 811, May 19, 1915.)

4707. "*Provided further*, That marine gunners and quartermaster clerks of the Marine Corps assigned to foreign shore service shall hereafter be entitled to the same increased compensation and under the same conditions as is now

or hereafter allowed by law to commissioned officers of the Marine Corps." (Act Mar. 4, 1917.)

4708. "In order to entitle officers and enlisted men of the Marine Corps to count service in traveling from the United States to a foreign country as shore duty beyond seas, such travel must be performed under detail to perform *shore* duty beyond seas." (Bu. Memo. 119, p. 1669; Comp. Dec. Jan. 17, 1911.)

4709. "Officers and enlisted men of the Marine Corps on shore duty at Olongapo, P. I., who are ordered to shore duty in China as a part of an expeditionary force and transported there as passengers on a naval vessel, and after performing such duty are in like manner returned to shore duty at Olongapo, are entitled to 10 and 20 per cent additional pay, respectively, from the date of their departure from Olongapo until the date of their return thereto." (18 Comp., 322, Nov. 7, 1911.)

4710. "Enlisted men of the Marine Corps who, while attached to the permanent shore station at Guam, were detailed for temporary service on board a station ship, are entitled while performing such temporary service to the 20 per cent additional pay which they received while on shore duty." (9 Comp., 680, May 22, 1903.)

4711. "Officers and enlisted men of the Marine Corps stationed in the Philippines were without specific detachment formed in a battalion and embarked on the U. S. S. *Rainbow* for special temporary expeditionary duty beyond seas, and a portion landed in China and remainder held in readiness for landing: *Held*, that those not landed are entitled to 10 and 20 per cent additional pay, respectively, while on the *Rainbow*." (18 Comp., 728, Mar. 22, 1912.)

4712. "An enlisted man of the Marine Corps transferred from duty on a vessel of the Navy to shore duty in the Philippine Islands is entitled to the additional pay provided for shore duty beyond seas while traveling from that duty to the United States." (Bu. Memo. 123, p. 1723; Comp. Dec. May 10, 1911.)

4713. "An enlisted man of the Marine Corps who, while en route from the United States to a foreign station pursuant to proper orders, is ordered by competent authority to return to the United States, is entitled to foreign-service pay for the period during which he was beyond the continental limits of the United States, notwithstanding the fact that he never reached the foreign station." (23 Comp., 46, July 24, 1916.)

4714. "A detachment of marines who joined a ship at Norfolk, Va., for the Philippines via Colon and Panama are entitled to 20 per cent increased pay. The fact that the ship stopped at San Francisco, Cal., was only an incident of the voyage and was not travel in the 'home waters' of the United States within the meaning of the act of June 12, 1906." (Bu. Memo. 104, p. 1264; Comp. Dec. Oct. 11, 1909.)

4715. "A detachment of marines having been on foreign shore service and properly in receipt of the additional pay therefor continues to be entitled to the additional pay until their return to the United States, even though temporarily serving on board ship." (Bu. Memo. 165, p. 3411; Comp. Dec. Nov. 7, 1914.)

4716. "Enlisted men transferred from ships to foreign shore stations for the purpose of transfer to the United States are not entitled to 20 per cent increased pay during the time ashore or while en route to the United States." (See R. 4442–8–d.)

4717. "An enlisted man of the Marine Corps who, while on shore duty beyond seas, is granted a furlough with permission to visit countries outside the jurisdiction of the United States is entitled to foreign-service pay during such furlough." (Bu. Memo. 126, p. 1862; Comp. Dec. Aug. 4, 1911.)

4718. "An enlisted man who, through his own fault, does not return to the United States from foreign service with his organization is not, under the terms of the law, deprived of foreign-service increase until he reached the United States." (Manual, Q. M. C., U. S. A., 1917, par. 1500.)

4719. "An officer serving at a foreign station ordered to the United States to appear as a witness before a United States court is not entitled to 10 per cent increase of pay while in the United States." (Comp., Nov. 11, 1909.)

4720. The date of arrival in the United States of officers returning from a tour of foreign service or on leave of absence is held to be the date on which the vessel bearing them reached the dock provided for landing purposes in the harbor of destination of such officers within the continental limits of the United States. (Cir. 12, W. D., 1910.)

4721. "An enlisted man of the Marine Corps is entitled to foreign-service pay from the date of his sailing from Honolulu to the Philippine Islands for duty with a marine brigade, Manila, P. I." (Bu. Memo. 128, p. 1890; Comp. Dec. Sept. 6, 1911.)

4722. Officers and enlisted men detached from a foreign shore station, where they are entitled to the additional 10 or 20 per cent pay for such service, and ordered to Hawaii, or any other station where additional pay for such service is not authorized, are entitled to the additional pay for foreign shore service to include the date of arrival at that station. (Bu. Memo. 123, p. 1728, May 15, 1911.)

4723. An officer or enlisted man granted leave or furlough while on duty at a foreign shore station where he is regularly in receipt of foreign shore service pay and who is not detached from such station while so absent is entitled to the additional 10 or 20 per cent, as the case may be, during such absence, provided same (in the case of an officer) is not in excess of the leave to which he may be entitled, but the right to the increased pay of both officers and men ceases upon arrival in the United States. (See Bu. Memo. 126, p. 1862.)

4724. Enlisted men transferred from ships to foreign shore stations for purposes of transfer to the United States for treatment in hospital are not entitled to 20 per cent increase of pay during time ashore or while en route to the United States; but, if upon recovery, the man is transferred from the hospital for duty on a foreign shore station, he becomes entitled to foreign shore service pay from the date of reporting for duty.

4725. "An officer of the Marine Corps who was detached from service in the Philippines and ordered to proceed to Yokohama and report at the naval hospital at that place 'for further treatment *while awaiting transportation* to the United States' is entitled to the 10 per cent increased pay until he reached the United States." (16 Comp., 623, Mar. 24, 1910.)

4726. "An enlisted man of the Marine Corps ordered from shore duty abroad to a United States hospital in a foreign country, for treatment, is entitled to 20 per cent increased pay for foreign service while at the hospital." (Bu. Memo. 63, p. 91; Comp. Dec. May 23, 1906.)

4727. "An officer serving at a foreign station who is not relieved from such station when ordered to the United States for temporary duty pertaining directly to the duties on which he was engaged while at his permanent station is not debarred from receiving the 10 per cent foreign-service pay while in the United States." (13 Comp., 884, June 28, 1907.)

4728. "But where an officer does not remain in actual direct charge of the work at his permanent station, he is not entitled to the 10 per cent increase for foreign service while in the United States on such temporary duty." (14 Comp., 485, Feb. 6, 1908.)

4729. Bounty for reenlistment should include additional pay for foreign service. (14 Comp., 851.)

4730. Additional pay for foreign shore service should be included in regular monthly pay or pay and commutation of quarters voucher, stating on said voucher, after the words "for pay as," "on foreign shore service."

4731. To entitle an officer returning to the United States from foreign shore service to the extra credit from the date of the transfer of his accounts to the date of arrival in the United States, he should submit to the paymaster taking up his accounts duplicate certified copies of orders establishing his right to such credit. Such orders should show that the officer was detailed or ordered to bona fide shore duty abroad, and not merely to await further transfer home, to entitle him to the extra credit for the return trip.

4732. In all cases where foreign shore service is claimed by officers the following data should be in the copies of orders filed to support such pay:

"Embarked on board the _____ at _____ (place) on _____ (date) at _____ (hour) _____ m., sailed at _____ m. on _____ 191____. Arrived at _____ (place) on _____ 191____, at _____ (hour) _____ m., and disembarked at _____ (hour) _____ m. on _____ (date)."

The hours of embarkation and debarkation are important in connection with the settlement of travel-expense claims.

FRAUDULENT ENLISTMENT.

4800. A fraudulent enlistment is an enlistment procured by means of a willful misrepresentation in regard to a qualification or disqualification for enlistment or by an intentional concealment of a disqualification, which misrepresentation or concealment has had the effect of causing the enlistment of a man not qualified to be a soldier and who, but for such false representation or concealment, would have been rejected. (Op. J. A. G., Army, p. 605.)

4801. Time served in a fraudulent enlistment can not be counted in computation of service pay unless the Government waives the objection and allows the contract to stand. (14 Comp., 267, 367, Nov. 8 and Dec. 17, 1907.)

4802. In transferring the accounts of general court-martial prisoners to naval prisons their accounts should be checked all arrears of pay due prior to date of conviction of fraudulent enlistment. (12 Comp., 445.)

4803. Where men's accounts appear, but are not paid because there is a suspicion of fraudulent enlistment, the entry "Facts warrant presumption fraudulent enlistment" should be made in "Remarks" on pay rolls.

4804. Pay actually received by an enlisted man for services during a fraudulent enlistment can not be recovered from him. (22 Comp., 538, Apr. 20, 1916.)

4805. "The continuance of an enlisted man in the service by the Navy Department after the discovery of fraud in his reenlistment without directing that he be tried by a court-martial was a waiver of such fraud, and he is entitled to retain the pay he had received and to receive arrearages unpaid."

4806. "Arrearages of pay or allowances can not be paid for service under a fraudulent enlistment." (Bu. Memo. 147, p. 2520; Comp. Dec. May 8, 1913.)

4807. "A pay officer is not responsible for payments to a man held for trial for fraudulent enlistment, who was later tried and convicted, when there is no evidence that the pay officer received any notice that the man was being held for trial or that there was anything to put him on his inquiry in regard to the matter before making said payments." (Bu. Memo. 98, p. 1044; Comp. Dec. Apr. 28, 1909.)

4808. "As the contract between the United States and an enlisted man of the Navy who had deserted and fraudulently reenlisted is merely voidable and not void a disbursing officer is entitled to credit for proper payments made thereunder without knowledge of the fraud and prior to the recision of the contract by the Government." (11 Comp., 710, May 31, 1905.)

4809. "When an enlisted man of the Navy deserts and fraudulently enlists in the Marine Corps and is subsequently made to serve out his period of enlistment in the Navy the pay received by him for actual service under his

fraudulent enlistment need not be charged to him or checked against his account." (12 Comp., 445, Feb. 6, 1906.)

4810. "An enlisted man discharged from the Marine Corps for fraudulent enlistment is not entitled to be repaid any amounts he may have deposited in his fraudulent enlistment as "It is well settled that arrearages of pay and allowances can not be paid for services under a fraudulent enlistment. (Comp. Dec. Mar. 1, 1906.) These deposits in question not having actually passed out of the possession of the Government are arrearages of pay." Sec. Navy decision Aug. 10, 1908; P. M. File 100, 25–1908.)

FUEL.

4900. Enlisted men of the Marine Corps employed as clerks and messengers in the office of the commandant and in the offices of the staff officers of the Marine Corps are entitled to commutation of fuel at $9 each per month for clerks and $8 each per month for messengers from and after January 22, 1904. (Act Apr. 27, 1904, 33 Stat., 407.)

4901. Commutation of fuel being a monthly rate should be computed, for fractional parts of a month, on a basis of 30 days to the month, regardless of the actual number of days composing such month.

(See "Heat and light, commutation of, enlisted men.")

FURLOUGHS.

5000. For furlough without pay of enlisted men for unexpired portion of enlistment see R. 4154 and act of August 29, 1916.

5001. Enlisted men of the Marine Corps are within the purview of the above-quoted statute. (M. C. O., par. 48 (1), 1917.)

5002. No deduction from the pay of an enlisted man is authorized for a period while on furlough. (Comp. Dec. Oct. 30, 1914.)

5003. Commutation of quarters, fuel, and light are not to be checked while on furlough of short duration not requiring detachment. (Bu. Memo. 164, p. 3402; Comp. Dec. Oct. 30, 1914.)

5004. A soldier when on furlough may be in line of duty when en route to his station at the expiration of his leave. (Dig. Op. J. A. G., Army, 1912, p. 688.)

5005. A marine arrested and convicted by the civil authorities while on furlough is entitled to pay until the expiration of his furlough. (9 Comp., 253, Dec. 12, 1902.)

5006. "An enlisted man who was relieved from duty at a station and granted a furlough with orders to await assignment to another station, and who received such order of assignment before expiration of furlough, is entitled to transportation (or in lieu thereof to what it would have cost the Government to transport him) from the place he received the order to his new station." (21 Comp., 842, June 2, 1915.)

5007. A soldier on furlough must, at the expiration thereof, return to his post or station at his own expense; therefore the soldier should be charged with the cost of the return transportation provided for him by the Government. (21 Comp., 273, Oct. 31, 1914.)

GOOD-CONDUCT MEDALS AND BARS.

5100. Good-conduct medals are awarded to enlisted men by the commandant of the Marine Corps upon recommendation of the commanding officer. (See art. 4172, N. R., 1913.)

5101. No person shall be deprived of their good-conduct medal or of the advantages attached to them except by sentence of a general court-martial. (R. 4172.)

5102. "However a deck court or summary court-martial sentence involving a loss of pay operates to deprive men of pay for good-conduct medals, and their accounts should be so checked. Pay for medals and bars is also forfeited for absence without leave."

5103. Enlisted men of the Marine Corps holding good-conduct medals or bars receive the same extra compensation in addition to their monthly pay as is now or may hereafter be allowed to enlisted men of the Navy.

5104. Good-conduct medals are awarded to enlisted men to take effect on the date of delivery of the discharge certificate, but no credit can be given for such medal or bar during the enlistment for which the award is made. Pay for the same commences only upon reenlistment. The date of award of such good-conduct medals and bars as shown under "Remarks" on pay rolls should be that of the date of discharge. (See 17 Comp., 128.)

5105. On the reverse of the statement closing account for settlement (Form N. M. C. 90) the numbers and dates of good-conduct medals and bars should be entered in the space provided.

5106. "An enlisted man of the Navy is entitled to be credited with pay for a good-conduct medal granted to him for service in the Marine Corps." (20 Comp., 360, Dec. 2, 1913.)

5107. "Enlisted men of the Marine Corps are entitled since the passage of the act of May 13, 1908, to 82½ cents per month for each good-conduct medal, pin, or bar held by them." (Bu. Memo. 107, p. 1319; Comp. Dec. Jan. 19, 1910.)

5108. ((A retired enlisted man of the Marine Corps is entitled to be paid the full amount of the additional pay provided for medals and bars." (9 Comp., 164, Oct. 27, 1902.)

5109. "A private in the Marine Corps awarded a good-conduct medal upon the date of his honorable discharge from the service is not entitled to pay for such medal for the day of discharge, and pay for this medal shall not be included in computing the amount equal to three months' pay at the rate *he was receiving* at the time of his discharge, under the act of May 11, 1908 (35 Stat., 110)." (17 Comp., 128, Aug. 24, 1910.)

5110. Compensation for good-conduct medals and bars being pay as distinguished from allowances, should be computed in the crediting of six months' gratuity pay under the act of August 22, 1912. (21 Comp., 849, June 4, 1915.)

5111. The 20 per cent increased pay for foreign shore service is computed on pay for good-conduct medals and bars. (21 Comp., 849, June 4, 1915.)

5112. The 20 per cent increased pay for sea service is computed on pay for good-conduct medals and bars. (21 Comp., 849, June 4, 1915.)

GUN CAPTAINS AND GUN POINTERS.

5200. "Extra pay shall be allowed a qualified gun pointer during not less than two years from and after the date of his qualifying, but only while he is regularly detailed as a gun pointer of the class at which he qualified. (Ex. Order July 25, 1903; N. D. G. O. 137, July 25, 1903.)

5201. Enlisted men of the Marine Corps regularly detailed as gun pointers, gun captains * * * shall receive the same extra compensation, in addition to their monthly pay, as is now or may hereafter be allowed enlisted men of the Navy. (See R. 4442–11.)

5202. The naval appropriation act approved April 27, 1904 (33 Stat., 347) and each subsequent annual appropriation act provides for additional compensation for enlisted men of the Marine Corps regularly detailed as gun pointers and the naval appropriation act of August 22, 1912 (37 Stat., 351) and each subsequent annual appropriation provides for additional compensation for enlisted men of the Marine Corps regularly detailed as gun captains.

5203. Enlisted men of the Marine Corps derive their right to additional compensation or allowance as gun captains and gun pointers from the annual appropriation acts and the regulations made in pursuance thereof. (Bu. Memo. 171, p. 3630; Comp. Dec. May 19, 1915.)

5204. Enlisted men, *after having qualified* as gun pointers according to the standards of marksmanship and rules that may be prescribed by the Secretary of the Navy, who are *regularly detailed* as gun pointers by the commanding officer of the vessel, shall receive monthly, in addition to the pay of their respective ratings, extra pay as follows:

Heavy gun pointers (for guns of 8-inch caliber or larger):	
First class	$10
Second class	6
Intermediate gun pointers (for guns from 4 inches to 7 inches, inclusive):	
First class	8
Second class	4
Secondary gun pointers (for guns from 1-pounder to 3 inches, inclusive):	
First class	4
Second class	2

5205. Extra pay should be allowed a gun pointer during such time as he remains qualified, and only while he is regularly detailed as a gun pointer at a gun of the class at which qualified. (R. 4427–19; N. D. G. O. 137, July 25, 1903.)

5206. Enlisted men regularly detailed by the commanding officer of a vessel as gun captains, except as secondary battery guns, shall receive, in addition to the pay of their respective ratings, $5 per month. (See R. 4427–20 and N. D. G. O. 137, July 25, 1903.)

HEAT AND LIGHT—OFFICERS.

5300. Hereafter the heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men shall be furnished at the expense of the United States under such regulations as the Secretary of War may prescribe. (34 Stat., 1167, Mar. 2, 1907.)

5301. "The provision in the Army appropriation act of March 4, 1915, for the payment of commutation of heat and light to commissioned officers and others authorizes the payment of the commuted value of the heat and light actually necessary for the authorized allowance of quarters occupied * * *." (21 Comp., 769, Apr. 28, 1915.)

5302. "The heat and light authorized to be furnished Army officers at the expense of the United States under the provisions of the act of March 2, 1907 (34 Stat., 1167), is an 'allowance' within the meaning of section 1612 and must be furnished to officers of the Marine Corps in the same amounts or quantities and under the same conditions as to officers of the Army." (22 Comp., 7, July 13, 1915.)

5303. The heat and light allowance of officers occupying quarters other than public has been placed on a commutation basis and will be paid by officers of the paymaster's department on the same voucher (N. M. C. 426, revised) on which payment is made of their regular monthly pay at the rates prescribed in paragraphs 1036 and 1057, Army Regulations, 1913 *infra*, and in accordance with the provisions of War Department General Order No. 35, dated June 8, 1915.

5304. Commutation of heat and light to officers on duty with troops at places where no public quarters are available will be paid by officers of the paymaster's department on the same voucher (N. M. C. 426, revised) on which payment is made of the regular monthly pay.

5305. Officers of the Marine Corps entitled to the above allowances, whose accounts are carried by a naval pay officer, should submit their claims to the said officer on the Navy form of voucher in accordance with the provisions of Navy Department General Order No. 152, dated July 1, 1915.

5306. Retired officers assigned to active duty are entitled to the same allowances for heat and light and under the same conditions as prescribed for officers of corresponding rank on the active list, except that officers above the rank of major will be entitled to a major's allowance and no more. (Naval act, Aug. 29, 1916, 39 Stat., 581.) But retired officers above the grade of major assigned to active duty *in time of war* are entitled to the full pay and allowances of their respective grades. (23 Comp., 603 and 605, Apr. 30, 1917.)

HEADQUARTERS U. S. MARINE CORPS,
PAYMASTER'S DEPARTMENT,
WASHINGTON, D. C., *October 1, 1918.*

REVISED TABLE OF ZONES AND RATES FOR THE PAYMENT OF COMMUTATION OF HEAT AND LIGHT TO OFFICERS OCCUPYING QUARTERS OTHER THAN PUBLIC, AT THE SEVERAL STATIONS OF THE UNITED STATES MARINE CORPS, EFFECTIVE OCTOBER 1, 1918.

No. of Rooms	DECEMBER, JANUARY AND FEBRUARY				
	HEAT				Light
	Zone 1	Zone 2	Zone 3	Zone 4	
1	$ 9.35	$ 8.85	$ 8.50	$ 8.15	$1.20
2	15.10	14.10	13.30	12.30	1.70
3	20.40	18.90	17.10	16.20	2.25
4	24.40	22.80	21.00	19.40	2.75
5	28.00	26.50	24.25	22.50	3.25
6	31.50	29.70	27.00	25.20	3.80
7	35.00	32.90	29.75	27.65	4.30
8	38.40	36.00	32.40	29.60	4.85
9	41.85	39.15	35.10	31.50	5.35
10	45.00	42.00	37.50	33.00	5.90
11	47.85	44.55	40.15	34.65	6.40
	Buffalo, N. Y. Chicago, Ill. Denver, Col. Pekin, China St. Paul, Minn. Petrograd, Rus. London, Eng.	Annapolis, Md. Baltimore, Md. Boston, Mass. Cincinnati, Ohio Cleveland, Ohio Detroit, Mich. Indian Head, Md. Leavenworth, Kans. Newport, R. I. New York, N. Y. Philadelphia, Pa. Pittsburg, Pa. Portsmouth, N. H. St. Louis, Mo. Salt Lake City, Utah Washington, D. C. Winthrop, Md. Joplin, Mo. Paris, France Rome, Italy	Atlanta, Ga. Bremerton, Wash. Norfolk, Va. Portland, Ore. Seattle, Wash.	Charleston, S. C. Houston, Texas Key West, Fla. Los Angeles, Cal. Mare Island, Cal. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Francisco, Cal. San Diego, Cal.	

No. of Rooms	MARCH AND NOVEMBER				
	HEAT				Light
	Zone 5	Zone 6	Zone 7	Zone 8	
1	$ 9.00	$ 8.60	$ 8.35	$ 7.25	$1.20
2	14.80	13.80	12.40	10.90	1.70
3	19.65	18.15	16.35	14.10	2.25
4	23.80	22.20	19.80	17.00	2.75
5	27.25	25.50	23.00	19 50	3.25
6	30.60	28.50	26.10	21.90	3.80
7	33.95	31.50	28.70	24.15	4.30
8	37.20	34.40	31.20	26.40	4.85
9	40.50	37.35	33.75	28.35	5.35
10	43.50	40.00	36.50	30.50	5.90
11	45.65	42 90	38 50	32 45	6.40
	Pekin, China Petrograd, Rus. St. Paul, Minn.	Annapolis, Md. Baltimore, Md. Boston, Mass. Buffalo, N. Y. Chicago, Ill. Cleveland, Ohio Denver, Colo. Detroit, Mich. Joplin, Mo. Leavenworth, Kans. London, Eng. Newport, R. I. New York, N. Y. Philadelphia, Pa Pittsburg, Pa. Portsmouth, N. H. Rome, Italy St. Louis, Mo. Salt Lake City, Utah Jefferson City, Mo.	Atlanta, Ga. Bremerton, Wash Cincinnati, Ohio Indian Head, Md Norfolk, Va. Paris, France Portland, Ore. Seattle, Wash. Washington, D. C. Winthrop, Md.	Charleston, S. C. Houston, Texas Key West, Fla. Los Angeles, Cal. Mare Island, Cal. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Diego, Cal. San Francisco, Cal. *Hawaiian Dept. all months except June July, August and September.	

* For light allowance see table for the months of April to September, inclusive, which govern.

No. of Rooms	APRIL, MAY AND OCTOBER				
	HEAT			LIGHT	
	Zone 9	Zone 10	Zone 11	APRIL and MAY	OCTOBER
1	$ 7.75	$ 7.65	$ 6.80	$ .80	$1.20
2	12.10	11.70	8 50	1.15	1.70
3	15.75	15.30	8 50	1.50	2.25
4	19.00	18.40	8.50	1.80	2.75
5	22.25	21.25	8 50	2 15	3.25
6	24.90	24.30	9 00	2.45	3.80
7	27.30	26.95	9.45	2.80	4 30
8	29.20	28.80	9.60	3 10	4.85
9	31.05	30.60	9.90	3.40	5.35
10	32.50	32.00	10.00	3.75	5.90
11	34.10	33.55	10.45	4.05	6.40
	Denver, Colo. Petrograd, Rus.	Annapolis, Md. Baltimore, Md. Boston, Mass. Bremerton, Wash. Buffalo, N. Y. Chicago, Ill. Cincinnati, Ohio Cleveland, Ohio Detroit, Mich. Indian Head, Md. Leavenworth, Kans. London, England Newport, R. I. New York, N. Y. Mare Island, Cal. Paris, France Pekin, China Philadelphia, Pa. Pittsburgh, Pa. Portland, Ore. Portsmouth, N. H. San Francisco, Cal. St. Louis, Mo. St. Paul, Minn. Salt Lake City, Utah Seattle, Wash Washington, D. C. Winthrop, Md. Jefferson City, Mo.	Atlanta, Ga. Charleston, S. C. Houston, Texas Joplin, Mo. Key West, Fla. Los Angeles, Cal. New Orleans, La. Norfolk, Va. Pensacola, Fla. Port Royal, S. C. Rome, Italy San Diego, Cal.		

No. of Rooms	JUNE, JULY, AUGUST AND SEPTEMBER		
	HEAT		Light
	Zone 12	Zone 13	
1	$ 7.55	$ 6.80	$ .80
2	11.40	8.50	1.15
3	14.40	8.50	1.50
4	17.60	8.50	1.80
5	20.50	8.50	2 15
6	23.10	9.00	2.45
7	25.55	9.45	2.80
8	27.60	9.60	3.10
9	29.70	9 90	3.40
10	31.50	10.00	3.75
11	33.00	10.45	4.05

Bremerton, Wash.
Denver, Colo.
London, England
Mare Island, Cal.
Paris, France
Pekin, China
Petrograd, Russia
Portland, Ore.
Salt Lake City, Utah
San Francisco, Cal.
Seattle, Wash.
Syracuse, N. Y.
Gutemala City, Gutemala (for the year around.)

Annapolis, Md.
Atlanta, Ga.
Baltimore, Md.
Boston, Mass.
Buffalo, N. Y.
Charleston, S. C.
Chicago, Ill.
Cincinnati, Ohio
Cleveland, Ohio
Detroit, Mich.
Houston, Texas
Indian Head, Md.
Joplin, Mo.
Key West, Fla.
Leavenworth, Kans.
Los Angeles, Cal.
New Orleans, La.
Newport, R. I.
New York, N. Y.
Norfolk, Va.
Pensacola, Fla.
Philadelphia, Pa.
Pittsburg, Pa
Port Royal, S. C.
Portsmouth, N.H.
Rome, Italy
San Diego, Cal.
St. Louis, Mo.
St. Paul, Minn.
Washington, D.C.
Winthrop, Md.
Hawaiian Dept.

All Year Around

Cuba
Dominician Republic
Guam, L. I.
Haiti
Nicaragua
Panama, Canal Zone
*Phillippine Isl.
Porto Rico
Virgin Islands

NOTE:—Payment of light. For stations located in the Tropics rates for each month of the year will be the amounts given in the preceding table for the months of April to September, inclusive, increased by 30 per cent. For stations located in Alaska above amounts will be decreased 30 per cent for months April to September, inclusive, and increased 90 per cent for months October to March, inclusive. For stations in the South Temperate Zone the allowances shown in the preceding tables will be reversed with respect to seasons.

*Except Baguio and Camp Keithely, which are in zone 12.

5307. The commutation rates of heat for officers not occupying public quarters will be as follows:

Number of rooms.	Months of—												
	December, January, and February.				March and November.				April, May, and October.			June, July, August, and September.	
	Zone 1, 0° to 20°.	Zone 2, 20° to 30°.	Zone 3, 30° to 40°.	Zone 4, 40° to 60°.	Zone 5, 10° to 25°.	Zone 6, 25° to 35°.	Zone 7, 35° to 45°.	Zone 8, 45° to 65°.	Zone 9, 35° to 40°.	Zone 10, 40° to 50°.	Zone 11, 50° to 70°.	Zone 12, 45° to 55°.	Zone 13, 55° to 75°.
10	$26.50	$24.50	$22.50	$20.50	$25.50	$23.50	$21.50	$18.00	$21.00	$20.00	$6.00	$19.00	$6.00
9	24.30	22.92	20.70	18.90	24.30	21.60	19.80	17.10	19.35	18.45	6.00	17.55	6.00
8	22.40	21.20	19.20	17.60	22.00	20.40	18.40	15.60	18.00	17.20	6.00	16.40	6.00
7	20.65	19.25	17.85	16.45	19.95	18.55	16.80	14.35	16.45	15.75	5.53	15.05	5.55
6	18.60	17.40	15.90	14.70	18.00	16.80	15.30	12.90	14.70	14.40	5.52	13.50	5.50
5	16.50	15.50	14.25	13.00	16.00	15.00	13.50	11.50	13.00	12.50	5.00	12.00	5.00
4	14.40	13.40	12.40	11.60	14.00	13.00	11.60	10.00	11.20	10.80	5.00	10.40	5.00
3	12.00	11.10	10.20	9.60	11.55	10.65	9.60	8.25	9.30	9.00	5.00	8.55	5.00
2	8.90	8.30	7.80	7.30	8.70	8.10	7.30	6.40	7.10	6.90	5.00	6.70	5.00
1	5.50	5.20	5.00	4.80	5.30	5.10	4.70	4.25	4.50	4.45	4.00	4.50	4.00

(A. R. 1036, 1913, amended June 24, 1915.

5308. The following table shows the zones and rates for the payment of commutation of heat to officers occupying quarters other than public at the several stations of the United States Marine Corps:

Number of rooms.	December, January, and February.				
	Heat.				Light
	Zone 1.	Zone 2.	Zone 3.	Zone 4.	
10	$26.50	$24.50	$22.50	$20.50	$5.16
9	24.30	22.95	20.70	18.90	4.62
8	22.40	21.20	19.20	17.60	4.32
7	20.65	19.25	17.85	16.45	3.84
6	18.60	17.40	15.90	14.70	3.18
5	16.50	15.50	14.25	13.00	2.58
4	14.40	13.40	12.40	11.60	2.28
3	12.00	11.10	10.20	9.60	2.04
2	8.90	8.30	7.80	7.30	1.44
1	5.50	5.20	5.00	4.80	1.08
	Buffalo, N. Y. Chicago, Ill. Denver, Colo. Peking, China. St. Paul, Minn.	Annapolis, Md. Baltimore, Md. Boston, Mass. Cincinnati, Ohio. Cleveland, Ohio. Detroit, Mich. Indian Head, Md. Leavenworth, Kans. Newport, R. I. New York, N. Y. Philadelphia, Pa. Pittsburgh, Pa. Portsmouth, N. H. St. Louis, Mo. Salt Lake City, Utah Washington, D. C. Winthrop, Md.	Atlanta, Ga. Bremerton, Wash. Norfolk, Va. Portland, Oreg. Seattle, Wash.	Charleston, S. C. Houston, Tex. Key West, Fla. Los Angeles, Cal. Mare Island, Cal. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Diego, Cal. San Francisco, Cal.	

Number of rooms.	March and November.				
	Heat.				Light.
	Zone 5.	Zone 6.	Zone 7.	Zone 8.	
10	$25.50	$23.50	$21.50	$18.00	$5.16
9	24.30	21.60	19.80	17.10	4.62
8	22.00	20.40	18.40	15.60	4.32
7	19.95	18.55	16.80	14.35	3.84
6	18.00	16.80	15.30	12.90	3.18
5	16.00	15.00	13.50	11.50	2.58
4	14.00	13.00	11.60	10.00	2.28
3	11.55	10.65	9.60	8.25	2.04
2	8.70	8.10	7.30	6.40	1.44
1	5.30	5.10	4.70	4.25	1.08
	Peking, China. St. Paul, Minn.	Annapolis, Md. Baltimore, Md. Boston, Mass. Buffalo, N. Y. Chicago, Ill. Cleveland, Ohio. Denver, Colo. Detroit, Mich. Leavenworth, Kans. Newport, R. I. New York, N. Y. Philadelphia, Pa. Pittsburgh, Pa. Portsmouth, N. H. St. Louis, Mo. Salt Lake City, Utah.	Atlanta, Ga. Bremerton, Wash. Cincinnati, Ohio. Indian Head, Md. Norfolk, Va. Portland, Oreg. Seattle, Wash. Washington, D. C. Winthrop, Md.	Charleston, S. C. Houston, Tex. Key West, Fla. Los Angeles, Cal. Mare Island, Cal. New Orleans, La. Pensacola, Fla. Port Royal, S. C. San Diego, Cal. San Francisco, Cal.	

Number of rooms.	June, July, August, and September.			
	Heat.			Light.
	Zone 12.	Zone 13.		
10	$19.00	$6.00		$3.24
9	17.55	6.00		2.88
8	16.40	6.00		2.70
7	15.05	5.55		2.40
6	13.50	5.50		1.98
5	12.00	5.00		1.62
4	10.40	5.00		1.44
3	8.55	5.00		1.26
2	6.70	5.00		.90
1	4.50	4.00		.72
	Bremerton, Wash. Denver, Colo. Mare Island, Cal. Peking, China. Portland, Oreg. Salt Lake City, Utah. San Francisco, Cal. Seattle, Wash.	Annapolis, Md. Atlanta, Ga. Baltimore, Md. Boston, Mass. Buffalo, N. Y. Charleston, S. C. Chicago, Ill. Cincinnati, Ohio. Cleveland, Ohio. Detroit, Mich. Houston, Tex. Indian Head, Md. Key West, Fla. Leavenworth, Kans. Los Angeles, Cal. New Orleans, La. Newport, R. I. New York, N. Y. Norfolk, Va. Pensacola, Fla.	Philadelphia, Pa. Pittsburgh, Pa. Port Royal, S. C. Portsmouth, N. H. St. Louis, Mo. St. Paul, Minn. San Diego, Cal. Washington, D. C. Winthrop, Md. ALL YEAR ROUND. Cuba. Guam, L. I. Haiti. Hawaiian Islands. Nicaragua. Panama Canal Zone. Philippine Islands. Porto Rico.	

Number of rooms.	April, May, and October.				
	Heat.			Light.	
	Zone 9.	Zone 10.	Zone 11.	April and May.	October.
10	$21.00	$20.00	$6.00	$3.24	$5.16
9	19.35	18.45	6.00	2.88	4.62
8	18.00	17.20	6.00	2.70	4.32
7	16.45	15.75	5.53	2.40	3.84
6	14.70	14.40	5.52	1.98	3.18
5	13.00	12.50	5.00	1.62	2.58
4	11.20	10.80	5.00	1.44	2.28
3	9.30	9.00	5.00	1.26	2.04
2	7.10	6.90	5.00	.90	1.44
1	4.50	4.45	4.00	.72	1.08
	Denver, Colo.	Annapolis, Md. Baltimore, Md. Boston, Mass. Bremerton, Wash. Buffalo, N. Y. Chicago, Ill. Cincinnati, Ohio. Cleveland, Ohio. Detroit, Mich. Indian Head, Md. Leavenworth, Kans. Mare Island, Cal. Newport, R. I. New York, N. Y. Peking, China. Philadelphia, Pa. Pittsburgh, Pa. Portland, Oreg. Portsmouth, N. H. St. Louis, Mo. St. Paul, Minn. Salt Lake City, Utah. San Francisco, Cal. Seattle, Wash. Washington, D. C. Winthrop, Md.	Atlanta, Ga. Charleston, S. C. Houston, Tex. Key West, Fla. Los Angeles, Cal. New Orleans, La. Norfolk, Va. Pensacola, Fla. Port Royal, S. C. San Diego, Cal.		

5309. Where an officer occupies quarters other than public the disbursing officer having his accounts will pay commutation of light to such officer for the number of rooms actually occupied, but not exceeding the number to which the rank of the officer entitles him, at the following rates:

Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.	Rooms.	April to September, inclusive, per month.	October to March, inclusive, per month.
1	$0.72	$1.08	6	$1.98	$3.18
2	.90	1.44	7	2.40	3.84
3	1.26	2.04	8	2.70	4.32
4	1.44	2.28	9	2.88	4.62
5	1.62	2.58	10	3.24	5.16

5310. For stations located in the tropics rates for each month of the year will be the amounts given in the preceding tables for the months of April to September, inclusive, increased by 30 per cent. For stations located in Alaska above amounts will be decreased 30 per cent for months April to September, inclusive, and increased 90 per cent for months October to March, inclusive.

For stations in the South Temperate Zone the allowances shown in the preceding tables will be reversed with respect to seasons. (See A. R. 1057, 1913.)

5311. The following table shows the authorized allowance of quarters for officers of the Marine Corps:

	Rooms.
Second lieutenant (pay clerk, quartermaster's clerks, and gunners)	2
First lieutenants	3
Captains	4
Majors	5
Lieutenant colonels	6
Colonels	7
Brigadier generals	8
Major generals	9

(See R. 4441–9.)

5312. In calculating commutation for heat and light for a fractional part of a month computation should be on a basis of 30 days to a month regardless of the actual number of days in such month.

5313. Officers of the Navy are entitled, under the act of May 13, 1908 (35 Stat., 127) to the same allowance for heat and light as is provided for an officer of the Army by the act of March 3, 1907 (34 Stat., 1167). (Comp. Dec. Feb. 18, 1910; Bu. Memo. 108, p. 1336; also 15 Comp., 809, June 9, 1909.)

5314. Warrant officers of the Marine Corps have the rank and receive the pay, allowances, etc., of warrant officers of the Navy. The same act provides that warrant officers of the Navy shall receive the same allowances for heat and light as are now or may hereafter be allowed an ensign, United States Navy, i. e., two rooms. (Act Aug. 29, 1916, 39 Stat., 578.)

5315. Pay clerks of the Marine Corps receive the pay, allowances, etc., of a pay clerk of corresponding length of service in the United States Army. (Act July 24, 1910, 36 Stat., 625.)

Pay clerks in the Army have the rank, pay, and allowances of a second lieutenant, United States Army. (Act June 3, 1916, 39 Stat., 170.)

5316. Monthly reports will be made by the Paymaster, Marine Corps, to the Quartermaster, Marine Corps, giving the total disbursements made by officers of the paymaster's department on the foregoing accounts, segregating such portions thereof as are chargeable to the subheads "Fuel" and "Commutation of quarters with troops" of the appropriation "Maintenance, Quartermaster's Department, Marine Corps."

5317. "An officer of the Army upon leave of absence, who was not occupying public quarters during the period of leave, is not entitled to allowances for heat and light during such period under the provisions of the act of March 2, 1907 (34 Stat., 1167)." (16 Comp., 241, Oct. 14, 1909.)

5318. "An officer while absent with leave is not entitled to heat and light allowance for his permanent quarters unless during the period of such absence those quarters are occupied by his family or persons dependent upon him for support." (20 Comp., 83, Aug. 15, 1913.)

5319. Only the heat and light for the number of rooms actually occupied, not to exceed the allowance that the Secretary of War has prescribed, can be allowed. (Bu. Memo. 150, p. 2742; Comp. Dec. July 31, 1913.)

5320. "When an officer of the Army occupies as quarters a less number of rooms than his rank entitles him to occupy, * * * he will be allowed the maximum heat and light allowance prescribed in the Army Regulations for the number of rooms actually occupied and no more." (20 Comp., 55, July 30, 1913.)

5321. "Where an officer of the Army occupies as quarters an entire house consisting of a greater number of rooms than his authorized allowance of quarters he is entitled to reimbursement for the full amount expended by him for heat for said house provided said amount does not exceed the heat allowance fixed in the regulations prescribed by the Secretary of War for the authorized allowance of quarters of said officer." (21 Comp., 144, Sept. 11, 1914.)

5322. "Where an officer occupying quarters with his family at a station where he is on duty is assigned to temporary duty at some other station and his family continues to occupy the quarters at the old station during his absence, the necessary heat and light for the quarters so occupied by his family may be furnished at Government expense to the extent of the officer's authorized allowance provided he does not receive or claim his heat and light allowance or any part thereof for quarters elsewhere." (21 Comp., 441, Jan. 5, 1915.)

5323. "An officer who was assigned Government quarters furnished with heat and light, but who preferred not to occupy them and lived elsewhere is not entitled to reimbursement for the expenses of heat and light in the quarters he chose to occupy in preference to those assigned to him by the Government." (Bu. Memo. 108, p. 1336; Comp. Dec. Feb. 18, 1910.)

5324. "An officer maintaining two residences as quarters during the same period is not entitled to have heat and light supplied to both at Government expense during said period even though his accumulated allowance should not be exceeded." (Bu. Memo. 111, p. 1422; Comp. Dec. May 27, 1910.)

5325. "Officers ordered to duty at the 'Naval emergency hospital, Bluefields, Nicaragua,' the expenses of which were defrayed from funds donated by the American Red Cross Society, said hospital being under the supervision of the senior naval officer present, are not entitled to commutation of quarters nor to heat and light allowance while occupying quarters in said hospital." (Bu. Memo. 116, p. 1599; Comp. Dec. Oct. 19, 1910.)

5326. "The purchasing pay officer, Navy pay office, Norfolk, Va., is authorized to pay the commutation for allowance for heat and light in the case of an officer on duty at the navy yard, Norfolk, Va., who maintains a residence at Willoughby Beach, Va." (Bu. Memo. 136, p. 2207; Comp. Dec. June 18, 1912.)

5327. "An officer regularly stationed at Annapolis and temporarily absent on duty is not entitled to heat and light allowance for a residence maintained in Philadelphia during the time such officer was traveling from place to place; however, he is entitled to this allowance for a period during which he was temporarily on duty in Philadelphia and actually occupied such quarters." (Bu. Memo. 147, p. 2537; Comp. Dec. May 27, 1913.)

5328. "An officer whose maximum authorized allowance of quarters is six rooms actually occupied but two rooms for the sole use of himself and family, but shared the use of parlor, dining room, kitchen, etc., he is entitled to heat

and light allowance for the two rooms only." (Bu. Memo. 150, p. 2774; Comp. Dec. Aug. 18, 1913.)

5329. "An officer entitled by rank to occupy five rooms as quarters who did actually occupy one room July 14 to 30 is entitled to the value of the heat allowance prescribed in the regulations for an officer occupying one room as quarters during the summer months; it can not be assumed because an officer's quarters consist only of sleeping rooms in a hotel that no heat is necessary for said quarters during summer months." (Bu. Memo. 151, p. 2807; Comp. Dec. Sept. 23, 1913.)

5330. * * * Two officers occupied jointly four rooms, and if these four rooms were occupied by the two officers exclusively as their quarters their heat and light allowance should be computed upon the same basis as if they had each exclusively occupied two rooms as quarters. Rooms exclusively occupied by two or more officers entitled to heat and light allowances are not "rooms used in common with other guests or tenants." (Bu. Memo. 152, p. 2843; Comp. Dec. Oct. 22, 1913.)

5331. "The quarters which a naval officer assigned to temporary duty away from his regular station is entitled to have heated and lighted at Government expense are those occupied by him at his temporary station unless during the period of the officer's assignment to temporary duty his permanent quarters are occupied by his family or persons dependent upon him for support, in which case the officer is entitled to heat and light allowance for his permanent quarters only." (20 Comp., 67, Aug. 4, 1913, and M. S. Comp. Dec. Mar. 1, 1917, Case Col. Kane.)

5332. "Where a naval officer occupies quarters other than public * * *, he will be entitled only to the allowance prescribed in the regulations for the number of rooms actually occupied, exclusive of bathrooms and rooms used in common with other guests." (20 Comp., 83, Aug. 15, 1913.)

5333. "An officer's certificate as to the number of rooms actually occupied by him, if sufficiently specific, will ordinarily be accepted by the accounting officers as sufficient evidence of the fact of occupancy, but it is not conclusive and other evidence may be required." (20 Comp., 83, Aug. 15, 1913.)

5334. "As the value of the total maximum heat allowance for the quarters in question (three rooms) during summer months is $4 per month, you are not authorized to pay in excess of one-half of that amount, or $2, as the heat allowance of each of the two officers occupying said quarters." (Bu. Memo. 160, p. 3260; Comp. Dec. June 22, 1914.)

5335. "In this case where an officer jointly occupies an apartment of five rooms with a civilian payment for heat and light will be adjusted on a basis of one-half the allowance for five rooms, and in like manner for other similar cases where payments have been made; but for the future, in case of joint occupancy by officer and civilian, no payment will be authorized except on the basis of such rooms, within the limit, as may be shown by certificate to have been occupied by the officer exclusively." (Bu. Memo. 159, p. 3056; Comp. Dec. May 8, 1914.)

5336. "Where four officers of the Navy with the rank of lieutenant (junior grade) each entitled to heat and light at Government expense occupy exclusively and as quarters an entire house, each officer is entitled to reimbursement for one-fourth of the amount actually expended for heat and light for the

house provided such share does not exceed the value of the maximum allowances for heat and light, respectively, fixed by the regulations for three rooms." (Bu. Memo. 172, p. 3705; Comp. Dec. June 11, 1915.)

5337. "Heat and light allowance of officers of the Marine Corps for the fiscal year 1916 are payable from the appropriation 'Maintenance, Quartermaster's Department, Marine Corps.'" (22 Comp., 6, July 13, 1915.)

5338. "Officers or enlisted men of the Army have no vested rights to commutation of heat allowance for quarters, but in every case it is within the discretion of the Secretary of War to determine whether fuel in kind or commutation of the allowance thereof shall be allowed.

"An officer or enlisted man of the Army, although nominally in a commutation status with respect to heat or quarters, is not entitled to payment of such commutation in any amount for any period during which fuel is furnished him in kind by the Quartermaster's Corps under a so-called contract of 'purchase'; but he is not to be charged for fuel so supplied him except for what may be furnished in excess of his authorized allowance for the quarters occupied." (22 Comp., 451, Mar. 9, 1916.)

5339. "The fact that a naval officer did not receive nor require his maximum allowance of light for quarters for a particular month does not entitle him to exceed the maximum allowance thereof in a subsequent month." (22 Comp., 570, May 4, 1916.)

5340. "An officer of the Navy on temporary duty in the United States away from his station beyond seas, if entitled to commutation of quarters at such station, continues to be so entitled during the period of his temporary absence in the United States. He is not entitled, however, to commutation of heat and light during such absence unless his quarters at his permanent station are occupied by his family or persons dependent upon him for support." (Bu. Memo. 179, p. 3870; Comp. Dec. Jan. 17, 1916.)

5341. "An officer of the Marine Corps in a commutation status promoted from one grade to another is entitled to commutation of heat and light of the higher grade from the date of receipt and acceptance of the commission only." (MS. Comp. Dec. Jan. 19, 1917.)

HEAT AND LIGHT—ENLISTED MEN.

5400. Hereafter heat and light actually necessary for the authorized allowance of quarters for officers and enlisted men shall be furnished at the expense of the United States under such regulations as the Secretary of War may prescribe. (Army act Mar. 2, 1907.)

5401. Enlisted men serving with their organizations ashore who are entitled to receive commutation for quarters, heat, and light will be paid on the regular monthly pay roll on which payment is made of the regular monthly pay.

5402. (*a*) Where an officer or enlisted man is occupying quarters other than public the Paymaster's Department will pay commutation of fuel to such officer or enlisted man. (Par. 383, S. of A.)

(*b*) Where an officer or enlisted man occupies quarters other than public the Paymaster's Department will pay commutation of light to such officer or enlisted man. (Par. 394, S. of A.)

5403. Payment of commutation of heat and light for enlisted men on duty at recruiting stations, the publicity bureau, or staff offices of the Marine Corps will be made by disbursing officers on Form N. M. C. 731 (pay and allowance voucher, enlisted men, detached service), and only for the authorized allowance of one room.

5404. Payment of commutation for heat and light is not authorized unless quarters have actually been occupied by the enlisted man during the period of furlough.

5405. Commutation of heat and light is payable to an enlisted man who is absent on temporary duty from his regular station, provided his family occupied his quarters at the permanent station and payment for heat and light of the quarters at his temporary station is not made by the Government. (21 Comp., 441, Jan. 5, 1915.)

5406. Where enlisted men on duty with their organizations are entitled to commutation of quarters, heat, and light the first pay roll, and each subsequent pay roll upon which credit is made, should show: "Credited Com. of Qrs., heat, and light, by authority of the major general commandant, dated ———, 191—. No quarters, or fuel and light in kind furnished, for any portion of the period credited."

In addition to this certificate on the pay roll Form N. M. C. 758, signed by the enlisted man concerned, will be filed as a pay-roll voucher.

5407. Expenditures of this nature will be included in the report to the quartermaster, Marine Corps.

HOSPITAL FUND.

5500. "The Secretary of the Navy shall deduct from the pay due each of the officers and enlisted men of the Marine Corps at the rate of 20 cents per month for every officer and marine, to be applied to the fund for Navy hospitals." (1614 R. S.)

5501. "The Secretary of the Navy shall deduct from the pay due each officer, seaman, and marine in the Navy at the rate of 20 cents per month for each person, to be applied to the fund for Navy hospitals." (4808 R. S.)

5502. Neither the three months' bounty, paid upon reenlistment within three months after date of first discharge, nor the six months' gratuity payable under the act of August 22, 1912, is subject to deduction for hospital fund.

5503. In making checkages for absence without leave the amount of hospital fund for the period of absence should be deducted from the amount of the checkage.

5504. Checkages for hospital fund at the rate of 20 cents per month should be made against the accounts of all officers and enlisted men of the Marine Corps, on the active or retired list, and also from the retainer pay of class 1 (*c*) and class 1 (*d*) of the Fleet Marine Corps Reserve.

5505. "The law relative to the deduction of 20 cents per month in the accounts of officers and men to be credited to the hospital fund applies only to officers and men in the Navy. No deductions, therefore, should be made in the accounts of officers and enlisted men of the Naval Militia while serving under authority contained in the act of February 16, 1914." (Bu. Memo. 162, p. 3337; Comp. Dec. Aug. 25, 1914.)

5506. *Enrolled members* of the Marine Corps Reserves (established by the act of Aug. 29, 1916) while on active duty for training, or in time of war or emergency, will have 20 cents per month hospital fund deducted from such active duty pay. The retainer pay of *transferred members* of the Marine Corps Reserve is at all times subject to the 20 cents per month deduction for hospital fund and will be deducted from their retainer pay at all times and not from active duty pay when in regular service. Members of the Naval Militia who are enrolled in the National Naval Volunteers, when called into active service in time of war or emergency, will also have 20 cents per month hospital fund deducted from their active duty pay. (See Comp. Dec. Dec. 27, 1916; Bu. Memo. 190, p. 4121.)

HOSPITAL SUBSISTENCE.

5600. "For every * * * officer, seaman, or marine admitted into a Navy hospital, the institution shall be allowed one ration per day during his continuance therein, to be deducted from the account of the United States with such officer, seaman, or marine." (4812 R. S.)

5601. Officers, active or retired, admitted to Naval, Army, Marine, or other hospitals, where the expenses are paid by the United States are checked the value of one Navy ration (30 cents) per day, to be credited to the naval hospital fund.

5602. "Officers and enlisted men of the Marine Corps contribute to the support of Navy hospitals in the same way and to the same extent and are entitled to and receive treatment at such hospitals under the same conditions as officers and men of similar character in the Navy." (Bu. Memo. 164, p. 3401; Comp. Dec. Oct. 28, 1914.)

5603. Checkage for hospital subsistence should be made by the paymaster handling the pay account of the officer concerned on the regular monthly voucher, notation being made opposite the checkage: "Hosp. Sub. U. S. N. Hosp. _____ (date) ____ to _____ (date);" similar notation being made over the amount on the "Recapitulation and transcript."

5604. No checkage for hospital subsistence will be made against the account of enlisted marines on active duty at posts or barracks as their rations at their regular station are stopped while under treatment in the hospital.

5605. Checkage of 30 cents per day should be made against the account of a retired enlisted man while undergoing treatment in a naval hospital. (Bu. Memo. 153, p. 2863.)

5606. In computing the number of days patients are subsisted in hospital, the day of admission shall be disregarded and the day of discharge shall be included. (See R. 4521–2.)

5607. Paymasters having the pay accounts of officers, active and retired, enlisted men on detached duty or on recruiting duty, and of retired enlisted men undergoing treatment in hospitals will be furnished by the medical officer in command of the hospital with ration admission and discharge notices (Bureau of Medicine and Surgery Forms S and T, respectively), which will be filed as subvouchers to the voucher upon which checkage has been made. Upon receipt of a ration admission notice, disbursing officers should make checkage at the rate of 30 cents per day (computed upon the actual number of days in the month) from the date following the date of admission to the hospital and including the date of discharge, Form S being filed with the first voucher upon which checkage is made, and Form T being filed with the last voucher upon which checkage is made.

5608. Officers and enlisted men of the Navy and Marine Corps when on duty at a place where there is no naval hospital, may be sent to other hospitals upon the order of the commander in chief, or the senior officer present, and the expenses of such persons shall be paid from the naval hospital fund; and no other charge shall be made against their accounts than such as are made for persons under treatment at naval hospitals. (See R. 4532–1.)

5609. "When officers and enlisted men of the Navy and Marine Corps are sent to hospitals other than naval hospitals, their expenses shall be paid from the naval hospital fund and the same charges shall be made against their accounts as are made against persons under treatment at naval hospitals, i. e., one ration per day or the value thereof." (Bu. Memo. 121, p. 1697; Comp. Dec. Mar. 9, 1911.)

5610. "Commissioned officers of the Army, Navy, and Marine Corps who are received in the Government Hospital for the Insane upon the orders of the Secretary of War and the Secretary of the Navy, respectively, are not entitled while undergoing treatment in said institution to subsistence at the expense of the Government.

"NOTE.—Referring to the syllabus (p. 1697, Bu. Memo. No. 121; Comp. Dec., Mar. 9. 1911, supra), the 'hospitals other than naval' referred to does not include the Government Hospital for the Insane." (Bu. Memo. 131, p. 1978; Comp. Dec. Jan. 24, 1912.)

5611. The deduction of one ration per day (30 cents) and pension (if any) from the account (pay and allowances) of a retired enlisted man, while under treatment in a naval hospital, are the only deductions authorized." (Bu. Memo. 153, p. 2863; Comp. Dec. Nov. 18, 1913.) "The pay of a retired enlisted man is not a pension." (Bu. Memo. 166, p. 3473.)

5612. An officer of the Marine Corps undergoing treatment in a naval hospital but who does not take any meals at such hospital is not chargeable with the 30 cents per day hospital subsistence.

"The department is of the opinion, however, that section 4812 contemplates an allowance to the hospital only where the patient becomes an actual inmate of the instituption and is subsisted therein. As in the present instance Col. Denny's admission into the hospital was but nominal, and as he was not maintained at its expense, the department considers that the case is not within the purview of the statute and that, accordingly, the deduction in question should not be made." (N. D. End., Aug. 12, 1907.)

5613. The pay of an enlisted man, when under treatment at a hospital in the United States, ceases upon the expiration of his term of enlistment. (See R. 4532–2.)

INCOME TAX.

5700. Section 1 (*a*) of the income-tax law of September 8, 1916, provides:

"That there shall be levied, assessed, collected, and paid annually upon the entire net income received in the preceding calendar year from all sources by every individual, a citizen or resident of the United States, a tax of 2 per cent upon such income; and a like tax shall be levied, assessed, collected, and paid annually upon the entire net income received in the preceding calendar year from all sources within the United States by every individual, a nonresident alien, including interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise."

5701. "That for the purpose of the normal tax only, there shall be allowed as an exemption in the nature of a deduction from the amount of the net income of each of said persons, ascertained as provided herein, the sum of $3,000, plus $1,000 additional if the person making the return be a head of a family, or a married man with a wife living with him * * *." (Sec. 7 (*a*), income-tax law of Sept. 8, 1916.)

5702. The law further provides for an additional tax on annual incomes in excess of $20,000, and that the *normal and additional tax rates* shall apply to incomes in excess of $3,000 received by every taxable person in the calendar year 1916 and each year thereafter.

5703. Officers of the Marine Corps with annual incomes in excess of $3,000 are subject to the payment of income tax, and all disbursing officers of the Government are required to act as withholding agents for the Government in the collection of the tax on amounts in excess of $3,000 paid by them individually.

5704. Officers of the Marine Corps whose incomes as received from the Paymaster's Department are equal to or exceed $3,000 per annum, in order that they may be allowed the $3,000 exemption authorized by law for all persons, or the additional exemption of $1,000 authorized for married persons residing together, heads of families, or the benefit of any other of the authorized deductions, should file, not later than January 29, of the year following that for which the tax is payable, with the disbursing officer who may have their accounts at the time their exemption certificate (Treasury Form 1008) or their return for making application for other deductions (Treasury Form 1008), or both, as their cases may require, for the calendar year ending December 31.

5705. All *other* officers whose total incomes, including allowances received by them from governmental or private sources, are equal to or exceed $3,000 per annum, and who desire to avail themselves of the exemptions authorized by the law, should file not later than 30 days prior to the day their income return is due (i. e., not later than Jan. 29), with the proper collector of internal

revenue, either their exemption certificates (Treasury Form 1007) or their return for making application for deductions (Teasury Form 1008). or both, as their case may require, for the calendar year ending December 31.

5706. All officers with annual incomes in excess of $3,000 subject to this tax, in preparing their return of annual net income of individuals (Treasury Form 1040) due on or before March 1 of any year, and to be filed with the proper collector of internal revenue (the collector of internal revenue, Baltimore, Md., in the case of officers residing in the District of Columbia, on sea duty or on shore duty beyond the continental limits of the United States, and in all other cases, the collector of internal revenue of the district in which the officer is stationed or is residing), will segregate in said returns, except in such isolated cases as may be specifically designated, the amount of income received from the Paymaster's Department, and upon which income tax has been withheld by the disbursing officer, from the amount of income received as allowances, either from the Paymaster's or Quartermaster's Department, or from other sources during the year ending the preceding December 31. Items upon which tax has been withheld at the source should be shown in column A, page 2, of Form 1040, and all other income in column B.

5707. In making their returns of annual incomes on Treasury Form 1040, as provided in the preceding paragraph, officers will charge themselves with the following items, in addition to the sums received on account of pay; but disbursing officers will not withhold at the source on any of the following allowances paid by them:

(*a*) *Quarters.*—Commutation of quarters and the money equivalent of quarters furnished in kind. The rate of charge will be that of $12 per room per month. When quarters are furnished in kind, of a less number of rooms than the number allowed by law, the money equivalent only of the number of rooms actually assigned shall be returned as income. When quarters are furnished in kind of a greater number of rooms than the number allowed by law it is to be assumed that the excess number is assigned for the convenience of the Government, and the money equivalent only of the number of rooms allowed by law shall be returned as income.

(*b*) *Heat and light.*—Amounts received by, or paid for, an officer for heat and light. This includes the money equivalent, as fixed by regulations in pursuance of law, of heat and light furnished to an officer occupying public quarters.

(*c*) *Mileage.*—The difference between the amount received as mileage and the amount of actual necessary expenses incurred on a journey shall be returned as income.

5708. Mileage as such is not gain, profit, or income to the officer, as he is required to pay his actual expenses while traveling under mileage orders. The gain, profit, or income is the difference between the amount received as mileage and the amount properly expended by the officer while traveling, and this difference only should be returned as income.

5709. The actual expenses to be deducted by the individual before ascertaining his gain, profit, or income on account of mileage are the expenses fot which reimbursement would be made if he had traveled on an actual expense basis instead of a mileage basis.

5710. Amounts paid in the nature of reimbursement for subsistence and other items of actual expenses incurred while absent on official business are not required to be returned as income.

5711. To assist all officers of the Marine Corps in the preparation of their returns of their income on Treasury Form 1040, "Return of annual net income of individuals," officers of the Paymaster's Department will, upon inquiry, advise the officer concerned (using circular letter furnished for this purpose), in so far as they may be informed, of the total amount in the particular case on account of pay or allowances and the total amount of income tax withheld at the source for the entire calendar year.

5712. In order that paymasters may at all times have in accessible form a list of payments made to officers whose accounts are subject to the income-tax deductions each disbursing officer will record on Form N. M. C. 705 the amount paid such officers each month, the total thereof, and the amount of tax withheld. Should an officer subject to the tax be transferred during the calendar year this form (N. M. C. 705) will accompany the transfer pay account as an inclosure therewith to the paymaster of the station or ship to which the officer in question is transferred.

5713. A supply of Treasury Department Forms 1007, 1008, and 1040 will be kept on hand by all officers of the Paymaster's Department and will be furnished to any officer of the Marine Corps upon request.

5714. Officers of the Paymaster's Department will deduct and withhold at the source the normal tax of 2 per cent on amounts paid during the calendar year 1917 and each year thereafter. The tax will be withheld on the following items:

(*a*) Pay, both base and longevity.
(*b*) Foreign service pay.
(*c*) Sea pay.
(*d*) Increase of pay for aviation.
(*e*) Pay as aid.

5715. The normal income tax should be withheld at the source by officers of the Paymaster's Department of the Marine Corps on items of pay and allowances enumerated in the preceding paragraph through a checkage of a lump sum in each account on Form N. M. C. 434, "Recapitulation and transcript," in a column headed "Federal income-tax deductions." For this purpose the present column on the debit side of that form headed "Deposits" will be used. In the grand recapitulation on Form N. M. C. 434 the items appearing under the heading "Federal income-tax deductions" should be entered in a special column with the same heading, which should be ruled in a portion of the present column of "Remarks." A similar deduction on account of this tax should be entered on the "Paymaster's statement" on the vouchers for pay and allowances as submitted by officers on Forms N. M. C. 426 and 428.

5716. The tax should not be withheld at the source on the following items:

(*a*) Pay for mounts.
(*b*) Mileage.
(*c*) Reimbursement for traveling expenses.
(*d*) Commutation for quarters.
(*e*) Payments for heat and light.

5717. A disbursing officer should not withhold the tax until the payments made by him individually to any one person in a single calendar year aggregate in excess of $3,000, when he will deduct and withhold upon the entire amount paid by him unless exemption is claimed on Treasury Form 1007, and then only on the amount in excess of the amount of exemption claimed. In case the exemption notice is not filed until after deductions have been made the withholding agent (paymaster) may, at any time prior to rendering his annual list return (Treasury Form 1042), refund the amount of deductions to the extent of the exemption claimed; provided such exemption is claimed prior to January 29 of the year following the tax year.

5718. In order to enable these adjustments to be made, withholding agents paying monthly should not file their return prior to January 30 following the close of the calendar year covered by the return, January 29 being the last day on which exemption certificates can be filed for the preceding year.

5719. The appropriate time for a withholding agent to make his annual return is between January 30 and the last day of February following the calendar year covered by the return.

The return must be filed so as to be in the hands of the proper collector of internal revenue by March 1, except that withholding agents on duty in the Philippine Islands, China, and at remote Alaskan and foreign stations must file their returns so as to be in hands of the proper collector of internal revenue by March 31.

5720. Exemption certificates need not be in duplicate.

5721. In case an officer from whom there has been withheld the tax on an amount exempt, as shown by exemption certificate (Treasury Form 1007) ($3,000 or $4,000, as the case may be), is entitled to further deductions which would wipe out, in whole or in part, the amount withheld, the withholding officer may, upon receipt of Treasury Form 1008, properly executed, refund to such creditor officer the amount withheld to the extent of the deductions claimed. In such case Treasury Forms 1007 and 1008 must both be filed by the creditor officer with the withholding officer (paymaster) on or before January 29 following the close of the calendar year.

5722. The amount of the exemption, $4,000, may be split between husband and wife, each taking such part as may be desired, but the total exemption of the two can not exceed $4,000.

5723. An insane officer, if married and living with his wife at time of commitment, confined in an institution, is held to be living with his wife during confinement.

5724. An officer living apart from his wife to whom he pays alimony suffers deduction on all income in excess of $3,000.

5725. Every person whose net income during a calendar year amounts to $3,000 or more will be required to execute and forward to the collector of internal revenue of the district in which he may be stationed or residing in the United States a return of his income prepared on Treasury Form 1040, entitled "Return of annual net income of individuals." This return must be filed with the collector on or before March 1 following the tax year.

5726. Officers on duty beyond the continental limits of the United States who have no legal residence in the United States should prepare and forward their returns to the collector of internal revenue at Baltimore, Md., in whose district

Washington is located. These returns should be forwarded in time to reach the collector at Baltimore not later than March 1 of each year.

5727. All amounts collected or withheld at the source on account of the Federal income tax by paymasters of the Marine Corps should be accounted for through the medium of a "Special deposit account" opened by authority of the Treasurer of the United States.

5728. All paymasters imposed with the duty of withholding the normal income tax at the source who have not already had assigned to them a special deposit account should apply to the Treasurer of the United States, through the Paymaster, United States Marine Corps, for permission to open a special deposit account, and should handle and account for said moneys as herein provided for. The application should also contain a request for the assignment of a symbol number and a supply of blank checks for the purpose of making refundments and remittances to the collector of internal revenue.

5729. Funds withheld at the source on account of the income-tax collections and deposited with the Treasurer of the United States in the special deposit account of each paymaster should be accounted for upon Bureau of Supplies and Accounts forms "Special deposit account current" (Form S. & A. 277), "Schedule of receipts and deposits" (Form S. & A. 278), and "Schedule of refundments" (Form S. & A. 279), which have been drafted and approved by the proper authority. Bureau of Supplies and Accounts forms above enumerated should be used, the heading only being changed to suit each case. Monthly returns, in duplicate, should be rendered upon these forms to the Paymaster, United States Marine Corps, Headquarters, Washington, D. C., together with the regular monthly returns. Forms S. & A. 278 and 279 constitute vouchers for the special deposit account current (S. & A. 277), and will accompany that form whenever necessary to support entries thereon. In the event that no amounts have been withheld at the source on account of the tax or refundments made to officers in any one month, the special deposit account current (in duplicate) only will be rendered, showing balance, if any, and containing statement to the effect "No supporting vouchers."

5730. Disbursing officers are not required to render a monthly return (Form S. & A. 277) of income-tax collections after their special deposit account has been closed or balanced until a new account is opened by further collections on this account for the new or current calendar year. (Cir. letter P. M., M. C., June 24, 1915.)

5731. Moneys withheld on account of income tax will be accounted for by each disbursing officer in his special deposit account and on a deposit account current. (19 Comp., 442; 20 id., 479.)

5732. The amounts withheld should be clearly shown on the voucher of the disbursing officer's regular account on which salary or other payment is made, i. e., under "Paymaster's statement" on officers' pay vouchers (Forms N. M. C. 426 and 428), and charge will be made against the proper appropriation for the full amount due each individual, including the amount of the income tax. Credit for said full amount will be asked for and given by the accounting officers of the Treasury, if the items be otherwise correct, upon a sufficient showing that the disbursing officer has taken up said amount of income-tax deduction in each individual case and charged himself therewith in his special deposit account.

5733. On the last day of each month paymasters of the Marine Corps should draw a check bearing the symbol number of his regular account in favor of the Treasurer of the United States, for the total of the amounts of income tax withheld, in order that it may be deposited to the credit of his special deposit account. The notation "Pay—Marine Corps—Income tax" should be entered on this check as the object for which it is drawn, and it should be deposited with the Treasurer of the United States. The disbursing officer should enter on his regular account current (Form N. M. C. 416) for that month, with typewriter, under "Debits," the following, to account for this check:

"Treasury deposits, Federal income-tax collections. Certificate No. ____, dated _____, $_____," using the certificate number as received from the Treasurer of the United States for the amount of deposit in the special deposit account.

5734. The amounts withheld should be scheduled, monthly, upon a "Schedule of receipts and deposits" (Form S. & A. 278), which will show the date of receipt, from whom received, amount received, and the number and date of certificate of deposit given by the Treasurer.

5735. Where an amount has been withheld and the individual subsequently claims exemptions or deductions authorized by law, or claims that the amounts have been improperly withheld, in whole or in part, the disbursing officer, if refundment is authorized, may make refund to said individual by drawing *a check bearing the symbol number of his special deposit account in favor of the individual* from whom withheld upon the Treasurer of the United States, under the object for which drawn on the check will be made the following entry: "Income-tax refund." Said refundments should be scheduled upon a "Schedule of refundments" (Form S. & A. 279), which should show the date of refundment, to whom refunded, purpose for which refunded, and check number and amount of refundment. No voucher in support of refundments will ordinarily be required by the accounting officers other than the schedule and checks.

5736. Remittance to the proper collector of internal revenue (the collector of internal revenue, Baltimore, Md., in the case of withholding agents residing in the District of Columbia, on sea duty or shore duty beyond the continental limits of the United States, and in all other cases the collector of internal revenue of the district in which the withholding agent is stationed or residing) should also be by check bearing the symbol number of the disbursing officer's *special deposit account*, in favor of the collector and drawn on the Treasurer of the United States. Under the "Object for which drawn" on the check will be made the following entry: "Income-tax assessment." The remittance will not be made until the receipt by the disbursing officer of the notice of assessment from the collector of internal revenue, and will be accounted for by an entry made on the debit side of the disbursing officer's special deposit account current (Form S. & A. 277) for the period in which the remittance payment is made, showing the number and date of the remittance check, the location of the collector to whom remittance is made, and the amount of the remittance. If the amounts withheld for a given calendar year are correct, they will equal the amount of the assessment made by the Commissioner of Internal Revenue; and the drawing of the remittance check should clear the income-tax account for that year. The original or certified copy of the notice of assessment from the collector must accompany the special deposit account current for the month

in which remittance is made. The special deposit account current should also show under the heading "Debits" the amount of refundments as per schedule of refundments, transfer of funds to other withholding agents, and balance due the United States, and under the heading "Credits" the balance due the United Etates from last account and the amount of income tax withheld as per schedule of receipts and deposits.

5737. In case of the death of a disbursing officer the board appointed to settle his accounts will, if the disbursements made by the deceased require it, furnish the proper collector of internal revenue with a return, in duplicate, on Treasury Department Form 1042, as of date of death, accompanied with a statement that the amount of the withholdings, if any, are on deposit in the Treasury of the United States to the credit of the special deposit account of the deceased. All claims for exemption, Form 1007, revised, or for refundment of excessive withholdings, Treasury Department Form 1008, revised, which may have been filed with the deceased, will be forwarded to the collector of internal revenue, together with the return on Form 1042. A certified copy of the Form 1042 will be filed with the findings of the board.

When relieved from disbursing duty by expiration of detail, retirement, resignation, etc., return in capacity of withholding agent will be rendered at the same time as he would have rendered it if he had remained on disbursing duty. Claims for exemption filed with him will be retained for submission with annual list return of withholdings, filing at the station at which relieved from disbursing duty a certified list of such claims.

Station changed: Will retain all claims for exemptions filed with him for submission with his annual list return of withholdings, leaving at the old station a certified list of such claims, and, before departing from the old station, will provide himself with such data as may be necessary to enable him to make proper withholdings from any officer who may have been paid by him at the old station, should such an officer present accounts to him at the new station.

5738. The special deposit account of disbursing officers acting as withholding agents will be examined and audited by the Auditor for the Navy Department, and the special deposit account current, together with schedules of receipts and deposits and refundment, should be rendered monthly to that office, via the Paymaster, United States Marine Corps, Headquarters, Washington, D. C., as a part of the disbursing officer's regular monthly return. No exception will be taken or disallowance made by the Auditor for the Navy Department in connection with the income-tax moneys withheld by any disbursing officer where a proper accounting is made of the amounts withheld and the pay officer charges himself (credits the United States) in his special deposit account with the amount withheld and assessed against him as shown by the notice of assessment filed with his special deposit account current and credits himself (debits the United States) with the remittance of said assessment to the collector.

5739. Pay officers who make payments to themselves alone of the items of pay and allowances in excess of $3,000 or $4,000, as the case may be, will not withhold and pay the normal income tax thereon, but will file a return of said income on Treasury Form 1040, entitled "Return of annual income of individuals," on or before March 1 of each year.

NOTE.—This applies only where a pay officer is making payments only to himself. In all other cases, pay officers, acting as withholding agents, will make

the income-tax deduction from their own accounts in the same manner as deductions are made against other officers paid by them.

5740. Disbursing officers acting as withholding agents should make an annual list return (Treasury Department Form 1042) in duplicate to the proper collector of internal revenue, on or before the 1st day of March in each year, showing the names and addresses of persons who have received incomes in excess of $3,000 on which the normal tax has been deducted and withheld during the preceding year. The return will be accompanied by all forms presented claiming exemptions and deductions. (Treasury Forms 1007 and 1008.) Under no circumstances will withholding agents file their annual returns until after the expiration of the time allowed officers to file claims for exemptions and deductions—i. e., January 29—and if such claims are filed with the proper collector of internal revenue within the required time, yet not in sufficient time to have the adjustment made by the withholding agent, the collector will make the adjustment on the withholding agent's return, and in reporting such withholding agent for assessment will make allowance for the amount of the deductions claimed. Notice of such adjustment, however, must be furnished the withholding agent. In cases where claims for deductions are filed with the collector of internal revenue within the required time and prior to the submission by the withholding agent concerned of his annual returns the collector will immediately furnish the withholding agent (whose name and address must be shown on Treasury Form 1008) with a statement of the amount of the deductions claimed; and said withholding agent should not withhold and pay the normal tax to the extent of the deductions claimed as per said list. (Par. 13, Cir. Bu. S. & A., Aug. 6, 1914.)

5741. Upon Form 1042 *should be entered in column "Character of income" the total amount of the annual income of each individual reported upon, the subheading being changed to read, "Pay and allowances, annual."* Under heading "Amount of income" should be entered the amount paid or accrued to each individual subject to withholding at the source while borne upon the rolls of the paymaster making the return. The other columns will be completed in accordance with the facts of each case. (Cir. letter P. M. M. C., No. 4154, Sept. 23, 1914.)

5742. Where an officer files exemption certificate (Treasury Form 1007) with a withholding agent and his account is subsequently transferred before the income derived from the items of pay and allowances upon which the normal income tax is collectible reaches the amount claimed in said certificate of exemption it (the certificate of exemption) should be attached to the officer's transfer pay account for the information of the next withholding agent, and the notation "Exemption certificate transmitted herewith" should be noted under "Remarks" on the transfer pay account. In such cases the withholding agent with whom the certificate of exemption is first filed should not include the name of the officer on his annual list return. (Treasury Form 1042.) Where the amount of the income *does* exceed the amount of the exemption claimed before the officer's account is transferred, the exemption certificate will be retained by the first withholding agent and filed with his annual list return.

5743. Payments of advance of pay to an officer, under proper authority, which will bring the total of his pay and allowances received at the time of payment of such advance to the limit of $3,000 or $4,000 per annum, as the case

may be, will subject such officer to the normal income-tax deduction of 2 per cent.

5744. Wherever a disbursing officer decides that a refundment claimed is not justified he may decline to refund and direct the creditor officer to apply for relief to the proper collector or the Commissioner of Internal Revenue. (Cir. letter P. M. M. C., No. 4145, Sept. 23, 1914.)

5745. An officer of the Marine Corps whose annual salary was $5,000 was, at his own request, paid but $3,750 during the calendar year. The officer had filed an "Exemption certificate" (Treasury Form 1007) and was entitled to an exemption of $4,000: *Held*, that the disbursing officer was not required to deduct and withhold in this case during said calendar year, but that the officer to whom the additional $1,250 was due was required in rendering return of his annual net income for that year to include the total amount of salary ($5,000) and to pay tax upon so much thereof as was in excess of the exemption claimed. Further, that the disbursing officer making payments in the next calendar year was required to withhold the normal tax at the source when the aggregate amount paid by him, including the $1,250, was in excess of $3,000 unless an exemption certificate was filed, and then only upon the amount in excess of the exemption claimed. The officer thus having been assessed twice on the $1,250 undrawn salary in order to recover is required to file with the proper collector of Internal Revenue a claim for abatement. (MS. Comp. Dec. Nov. 19, 1914.)

5746. The cost of upkeep of an officer's uniforms and equipment is held to be a personal expense and does not therefore constitute an allowable deduction. (Op. Actg. Comm. I. R., Nov. 30, 1914.)

5747. "A disbursing officer of the Navy called upon for a new bond by reason of his promotion should, in transferring the balances under the old bond, retain all amounts withheld by him as income tax until requested by the Bureau of Internal Revenue to pay them to the officer of the United States authorized to receive them, such amounts to be carried over under the new bond." (Bu. Memo. 183, p. 3974; Comp. Dec. May 27, 1916.)

5748. "Unpaid salary due an officer at date of his death is not income subject to deduction of tax at the source.

5749. "No officer of the Government is required to withhold tax from a salary paid by him unless the amount paid *by him alone* exceeds $3,000.

5750. "Salary is regarded as income for the year in which paid and not necessarily for the year in which earned." (21 Comp., 553, Feb. 11, 1915.)

5751. "Affidavits executed before a summary court officer will not be accepted by collectors of internal revenue." (Treas. Dec., 2090, Dec. 14, 1914.)

5752. "Where an officer is required to furnish a bond and pay the premiums on such bond as a necessary incident to his employment the premium on the bond will constitute an allowable deduction in computing net income." (Treas. Dec. Dec. 14, 1914.)

5753. "For purpose of claiming as allowable deductions the amount paid to the collector and the amounts withheld at the source on account of the income tax, it is held that amounts of both classes are paid, within the meaning of the law, in the year in which assessment is made and the tax paid to the collector of internal revenue." (T. D. 2135, Jan. 23, 1915.) In other words, tax

withheld or paid on income for a year (as for 1914) may be claimed as a deduction account taxes paid within the year on return of net income for the succeeding year (1915). (Par. 7, cir. 25, Q. M. Gen., U. S. Army, Nov. 10, 1915.)

5754. "The married or single status of an officer will be determined by the status of such officer on December 31 of the calendar year to which the return pertains unless the exemption certificate (Treasury Form 1007) is filed during the year for which the tax is collectible (before Dec. 31), in which case the status will be determined at the time of filing the exemption certificate." (Par. 23, cir. 25, Q. M. Gen., U. S. Army, Nov. 10, 1915.)

LEAVE AND LEAVE PAY.

5800. "Officers when absent on account of sickness or wounds or lawfully absent from duty and waiting orders shall receive full pay; when absent with leave, for other causes, full pay during such absence not exceeding in the aggregate 30 days in one year and half pay during such absence exceeding 30 days in one year. When absent without leave they shall forfeit all pay during such absence unless the absence is excused as unavoidable." (1265 R. S.)

5801. All officers on duty shall be allowed, in the discretion of the Secretary of War, 60 days leave of absence without deduction of pay or allowances: *Provided*, That the same be taken once in two years: *And provided further*, That the leave of absence may be extended to three months if taken once only in three years or four months if taken only once in four years. (Act July 29, 1876, 19 Stat., 102.)

5802. Leaves to be absent from the Philippine Islands, other than to return to the United States, which may be granted officers of the Army serving in said islands and sailing from Manila, shall be regarded as taking effect on the dates such officers reach Manila and as terminating on the dates of their departure from Manila in returning to their stations. (Act Mar. 2, 1907, 34 Stat., 1171.)

5803. The act of July 29, 1876 (19 Stat., 102), provides that the leave to which an officer (of the Marine Corps) is entitled under the law shall be "without deduction of pay and allowances." (17 Comp., 651, Mar. 3, 1911.)

5804. For the regulations granting leave of commissioned officers, see articles 3706, 4410, and 4411, Navy Regulations, 1913.

5805. The leave year is reckoned from July 1 to the following June 30, both inclusive. In computing leave of absence expressed in days during any leave year every day of such absence will be counted, but in aggregating such absence 30 days, whether consecutive or otherwise, will be regarded as a month's absence. Leave expressed in months will be counted in months. (1276 A. R., 1913.)

5806. Leave of absence granted for less than 30 days, through extension, permits an officer to continue on leave for 30 days or more is viewed as leave expressed in days, and each day should be charged. (J. A. G., Army, May 31, 1906.)

5807. An officer ordered to temporary duty while on leave will be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date he will be on duty from the date on which he starts to obey the order. When relieved from such duty or on the completion thereof he reverts to the status of leave and will be credited with the time on duty under such order.

5808. Unavoidable delays in returning from leave of absence can be excused by the authority who granted the leave which was overstayed, provided

the period of the delay does not involve an absence for a longer period than the authority had the power to grant, in which case the delay must be acted upon by the next higher authority. (Cir. 5, W. D., 1905.)

5809. The expiration of his leave, whether granted on account of sickness or not, must find an officer at his station. (16 Comp., 179, Sept. 29, 1909.)

5810. "The Army leave law, allowing 30 days' leave in any one year, becomes applicable from the date of appointment of ensign. The period between the date of appointment and June 30, at the end of the leave year shall be the period to be compared with the total leave year in determining the prorated leave for the period between date of appointment as ensign and the end of that leave year and for which full pay shall be allowed. All leave in excess of such prorated period shall entitle the officer so on leave to furlough pay only." (Bu. Memo. 114, p. 1548; Comp. Dec. Aug. 19, 1910.)

5811. "An officer of the Navy is entitled to pro rata credit for leave of absence for the time served in the year he enters the service and full credit for succeeding years, including the year such officer leaves the military service." (18 Comp., 446, Dec. 13, 1911; Bu. Memo. 130, p. 1937.)

5812. "An officer's pay while on leave is governed by the leave laws of the Army under which he is entitled when absent on account of sickness to full pay." (Bu. Memo. 142, p. 2375; Comp. Dec. Dec. 30, 1912.)

5813. "An excess of 54 days' leave was granted an officer (who afterwards resigned), for which excess he was entitled only to half pay. It is held in this case that the paymaster who made final settlement allowing full pay for the excess leave period is responsible for the overpayment." (Bu. Memo. 148, p. 2670; Comp. Dec. June 25, 1913.)

5814. Officers detailed under the act of March 3, 1915, for duty involving actual flying in aircraft are entitled to the additional compensation provided for such duty while on authorized leave, provided the detail remains unrevoked during the period of leave. (Bu. Memo. 179, p. 3862; Comp. Dec. Jan. 4, 1916; 22 Comp., 292.)

5815. "An officer of the Navy who travels from a ship in foreign waters to the United States on leave (which leave was granted while the ship was in a United States port, it not being known at the time that the vessel would be in a foreign port at the time the leave was to begin) is not authorized to reckon such leave as beginning on the date of arrival in the United States and ending on the date of departure therefrom to rejoin his ship. He is entitled to shore pay for the period of absence on such leave if the period is not in excess of leave then due him." (Bu. Memo. 187, p. 4053; Comp. Dec. Sept. 15, 1916.)

5816. An officer reporting for duty and granted leave of absence effective from the date of reporting is not entitled to commutation of quarters for that date or during the period while on leave. (17 Comp., 650, Mar. 3, 1911.)

5817. An officer on leave submitting vouchers for pay and allowances (N. M. C. 426 or 428) should note the date of leave in the spaces provided therefor on said forms. Leave in excess of the authorized allowance will be made known to paymasters by the adjutant and inspector.

5818. Leaves of absence which may be granted to officers of the Army serving in Alaska, or without the limits of the United States, for the purpose of

returning thereto, shall be regarded as taking effect on the dates upon which such officers reach the United States and as terminating on the dates of their respective departure from the United States in returning to their commands. (Act Mar. 2, 1901, 31 Stat., 902.)

5819. "An officer of the Medical Reserve Corps of the Navy on authorized leave granted while on active duty is entitled to pay for the period of such leave, provided the leave granted is not in excess of the leave to the credit of the officer at the time he avails himself of it." (21 Comp., 628, Mar. 17, 1915.)

5820. "During the period of travel from duty on shipboard to home, leave to begin upon arrival home, an officer is not in a status of absence without leave." (Bu. Memo. 116, p. 1601; Comp. Dec. Oct. 12, 1910.)

5821. "Where an officer of the Navy on leave of absence received a telegram from the Secretary of the Navy that the unexpired portion of his leave 'is hereby revoked' and was ordered to report for duty on a certain date prior to the termination of his leave originally granted, such revocation and order had the effect merely to change the date when he should report for duty from his leave, and he remained in a leave status for pay purposes until he so reported." (14 Comp., 391, Dec. 30, 1907.)

5822. Officers of the Navy while serving on shore duty beyond the seas are entitled, while on leave of absence, to the 10 per cent additional pay provided by the act of May 13, 1908. (Bu. Memo. 145, p. 2464; Comp. Dec. Mar. 29, 1913.)

5823. "An officer having reported at a station for duty and remained on duty that day, and there being no public quarters for his accommodations, as shown by the evidence in the case, was entitled to commutation of quarters for that day. He was therefore properly in receipt of commutation of quarters when granted leave of absence beginning the next day and is entitled to that allowance during such leave." (Bu. Memo. 148, p. 2650; Comp. Dec. June 9, 1913.)

5824. "An officer on a foreign station under orders to a ship and awaiting transportation was ordered to temporary shore duty, but was granted leave the same day he reported for this duty and the leave continued until he joined his ship. Under the circumstances he is not entitled to foreign-service pay nor to commutation of quarters." (Bu. Memo. 148, p. 2672; Comp. Dec. June 25, 1913.)

5825. "* * * Officers on leave of absence without deduction of pay and allowances are not entitled to payment for heat and light furnished them at places other than their regular stations." (Bu. Memo. 140, p. 2284; Comp. Dec. Oct. 29, 1912.)

5826. If an officer's quarters at his permanent station are actually occupied during his absence, with leave, by his family or persons dependent upon him for support (and evidence of such fact accompany the voucher), payment of the heat and light allowance for such quarters during such period is authorized. (Bu. Memo. 150, p. 2763; Comp. Dec. Aug. 15, 1913.)

5827. Officers properly detailed for aviation duty and who while on duty are actual fliers of heavier-than-air craft are entitled to the increased pay provided by law while on leave of absence. (Bu. Memo. 162, p. 3333; Comp. Dec. Aug. 14, 1914.)

LONGEVITY PAY.

5900. "There shall be allowed and paid to each commissioned officer below the rank of brigadier general, including chaplains and others having assimilated rank or pay, ten per centum of their current yearly pay for each term of five years of service." (1262 R. S.)

5901. Longevity pay shall be computed on the yearly pay of the grade fixed by sections 1261 and 1274, Revised Statutes. (Act June 30, 1882, 22 Stat., 118.)

5902. "The total amount of such increase for length of service shall in no case exceed forty per centum on the yearly pay of the grade as provided by law." (1263 R. S.)

5903. "In no case shall the pay of a colonel exceed $5,000 a year; the pay of a lieutenant colonel exceed $4,500 a year; or the pay of a major exceed $4,000 a year." (Act May 11, 1908, 35 Stat., 108.)

5904. The increase is computed on the yearly pay of the grade from the date of acceptance of appointment, and pay vouchers on which the increased rate of pay is claimed should show the dates and the amounts claimed at each rate.

5905. Officers who become entitled to increased pay for length of service should notify the paymaster carrying their accounts of the approximate date on which such increase becomes due. The paymaster concerned will then procure from the office of the Paymaster, Marine Corps, the necessary statement of service for file with the first voucher properly to substantiate the claim.

5906. "The longevity pay should be computed on the pay of the grade and not on the longevity increase for the preceding five years. In other words, each of the 10 per cent increases for longevity should be computed, respectively, on the base pay, and not on base pay plus previous longevity credits." (Bu. Memo. 89, p. 787; Comp. Dec. July 24, 1908.)

5907. "The actual time of service in the Army or Navy, or both, shall be allowed all officers in computing their pay." (Act Feb. 24, 1881, 21 Stat., 346.)

5908. Longevity pay includes all service in the Army, Navy, or Marine Corps. (R. 4441–4d.)

5909. "All officers of the Army of the United States who have served as officers in the Volunteer forces during the War of the Rebellion, or as enlisted men in the Armies of the United States, Regular or Volunteer, shall be, and are hereby, credited with the full time they may have served as such officers and as such enlisted men in computing their service for longevity pay and retirement." (Act June 18, 1878, 20 Stat., 150.)

5910. But the time between date of enrollment and muster-in can not be counted. (7 Comp., 617, Apr. 8, 1901.)

5911. Service as an enlisted man or as an officer of Volunteers prior to the act of June 18, 1878, can not be counted in computing longevity pay. (15 Comp., 220, Oct. 10, 1908.)

5912. "An officer of the Marine Corps is entitled to have his longevity pay computed from the date he accepted his appointment, and not from the date

he took the oath of office, as the provision requiring him to take the oath is directory only and not a condition precedent to his right to compensation." (12 Comp., 245, Oct. 28, 1905.)

5913. In computing the 10 per cent increase over and above pay proper allowed an officer for foreign shore service, credit should be computed upon the total amount of his base pay, plus the longevity increase. (U. S. *v.* Mills, 197, U. S., 223.)

5914. In computing the additional pay provided by the act of March 3, 1915 (38 Stat., 939), for officers detailed on aviation duty, credit should be computed on longevity pay. (19 Comp., 650, Apr. 8, 1913.)

5915. Time served as a paymaster's clerk is counted in computing longevity pay for subsequent service as a commissioned officer. (9 Comp., 90, Sept. 4, 1902.)

5916. "In computing his longevity pay, an officer of the Marine Corps is entitled to credit for time served by him as paymaster's clerk in the Navy." (Digest Comp. Dec. Oct., 1894, to June, 1902, p. 428.)

5917. "Service outside the Marine Corps which entitles marine officers to credit in computing longevity pay is the time employed in the volunteer service and service in the Army or Navy, or both. No other service (including service in the Revenue-Cutter Service) can be credited in such computation." (15 Comp., 807, June 9, 1909.)

5918. Service as a contract surgeon can not be counted in computing an officer's longevity pay. (10 Comp., 424, Nov. 16, 1903.)

5919. Service as messenger and clerk in Commissary and Quartermaster's Departments can not be computed for longevity pay as an officer. (10 Comp., 83, July 25, 1903.)

5920. Marine hospital service is not service in the Army or Navy, and therefore can not be computed for longevity pay. (5 Comp., 175, Oct. 18, 1898.)

5921. "An officer in the Marine Corps is not entitled, in computing his longevity pay, to credit for his prior service in the Revenue-Cutter Service." (Bu. Memo. 100, p. 1185; Comp. Dec. June 9, 1909.)

5922. "An officer of the Marine Corps is not entitled to credit, in computing his pay, for his former service as civilian clerk to the commandant of the Marine Corps. (Reference 43 Ct. Claims, 480.)" (Bu. Memo. 147, p. 2518; Comp. Dec., May 7, 1913.) A quartermaster's clerk in the Marine Corps appointed a warrant officer under the provisions of the act of August 29, 1916, is not entitled to credit for former service as a field clerk. (23 Comp., 390.)

5923. "An aid either to a brigadier general or to a major general is not entitled to have his longevity pay calculated upon the additional pay which he receives as an aid, that being, under section 1261, Revised Statutes, an allowance in addition to, and not a part of, the pay of his rank." (15 Comp., 710, May 11, 1909.)

5924. "An officer on the retired list employed on active duty is only entitled, in computing his longevity pay, to credit for the time he served on the *active list*—his service before retirement. There is nothing in the act of June 7, 1900, inconsistent with the act of May 13, 1908, and the law last mentioned does not repeal the former." (Bu. Memo. 92, p. 864; Comp. Dec. Oct. 13, 1908.)

NOTE.—The act of August 29, 1916, makes no provision for longevity pay of retired officers employed on active duty. *See also "Retired officers, active duty."*

MAIL CLERKS.

6000. Enlisted men of the Marine Corps regularly detailed as Navy mail clerks shall receive the same extra compensation as enlisted men of the Navy. (See art. 4442–11, N. R., 1913.)

6001. The authority and regulations concerning detail as Navy mail clerk is contained in article 5401 et seq., Naval Instructions, 1913.

6002. "An enlisted man of the United States Navy who has been selected and designated a Navy mail clerk is entitled to pay from the date of his designation by the Postmaster General, provided he enters upon his duties on or prior to the date of his designation and takes the oath of office prescribed by the act of May 27, 1908 (35 Stat., 417), subsequent to designation *and before* his separation from the position." (Bu. Memo. 104, p. 1266; Comp. Dec. Oct. 19, 1909.)

6003. When enlisted men of the Navy take the required oath and enter upon their duties as Navy mail clerks and assistant Navy mail clerks, as provided in the act of May 27, 1908 (35 Stat., 417), by order of their commanding officer, and are recommended by said officer for designation from the date on which they entered upon their duties, which recommendation is subsequently approved by the Secretary of the Navy and the designation made by the Postmaster General, such enlisted men are entitled to the additional pay provided for in the act of May 27, 1908, supra, from the date on which they took the oath and entered upon their duties. (16 Comp., 442, Jan. 15, 1910; Bu. Memo. 107, p. 1316, Jan. 15, 1910.)

6004. "An enlisted man of the Navy serving as mail clerk is entitled to the increased pay for duty as such provided by 'Changes in Navy Regulations and Naval Instructions, No. 5,' from the date of receipt of said changes by his commanding officer." (Bu. Memo. 178, p. 3853; Comp. Dec. Dec. 28, 1915.)

6005. An enlisted man designated by the Postmaster General as a Navy mail clerk on November 4, 1908, who had executed the oath of office and entered upon duty as such on September 17, 1908, was not entitled to additional pay as Navy mail clerk prior to the date of his designation. (Bu. Memo. 101, p. 1220; Comp. Dec. July 29, 1909.)

6006. "A Navy mail clerk is not entitled to the extra pay as provided by law (for mail clerks) prior to the date of his designation by the Post Office Department." (Bu. Memo. 128, p. 1895; Comp. Dec. Oct. 17, 1911.)

6007. "An enlisted man of the Navy or Marine Corps designated by the Post Office Department for appointment as Navy mail clerk or assistant Navy mail clerk is entitled to additional pay provided by law for such duty from the date on which he began to perform the duty by order of his commanding officer, even though the oath of office was not executed until a subsequent date." (Bu. Memo. 163, p. 3374, Comp. Dec. Sept. 23, 1914.)

6008. "The additional pay as Navy mail clerk is not dependent upon the filing of a bond, and an enlisted man who was properly appointed Navy mail clerk and performed the duties faithfully and without loss to the Government is entitled to pay as such from the date of his appointment." (Bu. Memo. 109, p. 1346; Comp. Dec. Mar. 1, 1910.)

6009. "A vessel of the United States Navy having a complement of 35 or more men and attached to a reserve squadron may be allowed a mail clerk regardless of where the accounts of the vessel may be carried." (Bu. Memo. 131, p. 1976; Comp. Dec. Jan. 24, 1912.)

6010. "As the additional pay for an enlisted man of the Navy selected and designated as Navy mail clerk under the provisions of the act of May 27, 1908, is dependent upon the performance of the services prescribed by said act, he is not entitled to the additional pay as such while on leave of absence." (Bu. Memo. 110, p. 1373; Comp. Dec. Apr. 4, 1910.)

6011. Where an ordinary seaman of the Navy is appointed assistant Navy mail clerk, under the act of May 27, 1908 (35 Stat., 406), for duty on board the United States flagship *New York*, the appointment of such assistant mail clerk is not revoked by transfer of the flag to another ship.

6012. Where an ordinary seaman has properly qualified as assistant mail clerk, and the proper officer has not directed the termination of his services, and as such he actually performs postal service, such seaman is entitled to the additional pay of $15 per month.

6013. "Where an assistant mail clerk is designated for duty on board a certain ship, such clerk is not entitled to pay for postal duties performed on board another vessel, as such clerk earns the pay by services on board the vessel to which he was designated." (18 Comp., 589, Feb. 8, 1912; Bu. Memo. 132, p. 1991.)

6014. "Mail clerks and assistant mail clerks on board acting receiving ships (General Order No. 170), if required to handle the mails and perform the usual work of clerks appointed for receiving ships, are entitled to the additional compensation fixed by General Order No. 74." (Bu. Memo. 135, p. 2143; Comp. Dec. May 3, 1912; 18 Comp., 857.)

6015. "The question as to whether the duties of an enlisted man serving as coxswain of a steam launch and Navy mail clerk are conflicting is one for the commanding officer to decide, and since the law does not restrict the appointment of Navy mail clerks to any particular class of enlisted men, the payment of the extra pay to an enlisted man for the performance of both duties is authorized." (Bu. Memo. 138, p. 2245; Comp. Dec. Aug. 5, 1912.)

6016. Prior to a ship being placed in reserve her complement was over 650 men; on being placed in reserve the complement was fixed at 238, but the reduction did not take place for some time. Such being the case, it is decided that an enlisted man detailed and doing duty (with the full complement on board) as Navy mail clerk is entitled to additional pay at the rate of $25 for the period in question." (Bu. Memo. 150, p. 2741; Comp. Dec. July 31, 1913.)

6017. "An enlisted man of the Navy appointed as mail clerk who is transferred to a naval hospital for treatment and whose appointment as such is not terminated during his absence under treatment is not required to have a new designation by the Post Office Department nor to take a new oath of office upon his return to duty; but is not entitled to additional pay for duty as mail clerk

for the period while in the hospital." (Bu. Memo. 177, p. 3832; Comp. Dec. Nov. 18, 1915.)

6018. "In response to an inquiry by the Auditor for the Navy Department relative to the redesignation of Navy mail clerks and assistant Navy mail clerks at the expiration of the enlistment period under which the original designation was made, the First Assistant Postmaster General has replied in part as follows:

"'* * * it is the practice, upon the expiration of the enlistment of an enlisted man of the Navy who is serving as Navy mail clerk or assistant Navy mail clerk, to consider his incumbency of the position as terminating with the expiration of his enlistment, and where it is desired to continue such enlisted man as Navy mail clerk or assistant, upon his reenlistment to redesignate him and require him to execute a new bond.'" (Bu. Memo. 132, p. 2001.)

6019. Pay is allowed enlisted men serving as Navy mail clerks and assistant Navy mail clerks as specified in article 4427 (31), Navy Regulations, 1913.

6020. Navy mail clerks are entitled to the additional compensation therefor only while in performance of this special duty and are not entitled to the additional pay if absent from the vessel under treatment in hospital ashore or on leave of absence. (Comp. Dec. Mar. 16, 1909, and Apr. 4, 1910.)

6021. Additional compensation credited marines for service as mail clerks should be entered in column "Miscellaneous credits" on pay rolls, noting over the credit the nature thereof. The date of detail, with authority therefor, should be shown in the column of "Remarks."

MARINE CORPS.

6100. The Marine Corps looks to the Army Statutes for its rate of pay and to the Navy for its laws and regulations except where detached for service with the Army. (Ct. Claims, No. 32999, Edwin A. Jonas *v.* United States, May 10, 1915.)

MARINE CORPS RESERVE FORCE.

6200. Retainer pay—Enrolled members Fleet Marine Corps Reserve. Class 1 (a) and class 1 (b).

1. *Class 1 (a)*.—The annual retainer pay of officers is two months' base pay of the corresponding rank in the Marine Corps, plus 25 per cent of the base pay for enrolling within three months from the date of last naval service, and for each subsequent enrollment within three months.

2. *Class 1 (b)*. Retainer pay per annum of enrolled members—enlisted men:

	First enrollment.	Second enrollment.	Third enrollment.	Fourth enrollment.	Fifth enrollment.	Sixth enrollment.	Seventh enrollment.
(1) Men with less than 8 years naval service:							
(*a*) Enrolling after expiration of 3 months from last naval service	$50.00	$62.50	$75.00	$87.50	$100.00	$112.50	$125.00
(*b*) Enrolling within 3 months from expiration of last naval service	62.50	75.00	87.50	100.00	112.50	125.00	137.50
(2) Men with 8 or more and less than 12 years' naval service:							
(*a*) Enrolling after expiration of 3 months from last naval service	72.00	90.00	108.00	126.00	144.00	162.00	.....
(*b*) Enrolling within 3 months from expiration of last naval service	90.00	108.00	126.00	144.00	162.00	180.00	.....
(3) Men with 12 or more years' naval service:							
(*a*) Enrolling after expiration of 3 months from last naval service	100.00	125.00	150.00	175.00	200.00	.....	.....
(*b*) Enrolling within 3 months from expitation of last naval service	125.00	150.00	175.00	200.00	225.00	.....	.....

NOTES.—(*a*) Enrollment and reenrollment shall be for four years.

(*b*) Retainer pay is in addition to pay for active service.

(*c*) Retainer pay is payable only on condition that members make such reports as may be required by the Secretary of the Navy.

(*d*) All members who enroll within three months from the date of their last naval service or reenroll for four years within three months from the date of the termination of their last enrollment shall receive 25 per cent increase on their *base* retainer pay, provided they have performed the required active service.

(*e*) Three months' active service under each enrollment is required. This may be taken in one or more periods.

(*f*) Retainer pay is paid annually or at shorter intervals, as the Secretary of the Navy may direct. The Secretary of the Navy has prescribed that enrolled officers and men of the Fleet Marine Corps Reserve *shall be paid quarterly* by check by a disbursing officer of the Marine Corps.

(*g*) In addition to retainer pay all members are while in active service entitled to the same pay, allowances, gratuities, etc., as officers and men of the regular service.

(*h*) All enrolled members are, upon first reporting for active service for training during each enrollment, entitled to credit with a uniform gratuity of $50 for officers and $30 for men. Upon reporting for active service in time of war the uniform gratuity is $150 for officer and $60 for men, less any amounts previously credited during current enrollment. Should any member voluntarily sever his connection with the service the amount of this gratuity so credited shall be deducted from any pay due him. Clothing gratuity for men is credited by the Quartermaster's Department. (See par. 921 *et seq.*, System of Accountability, U. S. M. C.) Class 1 (*c*) and Class 1 (*d*) do not receive a uniform gratuity. Officers of the Marine Corps Reserve on first reporting for active duty for training, or in time of war, will be paid the proper uniform gratuity on their first pay voucher rendered after so reporting, in accordance with paragraph 283 (14) (*a*), (*b*), and (*c*) of Marine Corps Orders No. 13 (series 1917). In this connection, see Comptroller's Decision March 13, 1917.

(*i*) Members employed in other branches of service, except military service may receive the pay and allowances incident thereto in addition to their retainer pay.

(*j*) Retainer pay is $12 per annum for all reenrolled members who on any previous enrollment failed to perform three months' active service, until three months' active service is completed.

(*k*) No member shall be entitled to travel allowance (i. e., Government transportation and subsistence in the case of a man or mileage in the case of an officer) unless the period of such active service (the prescribed three months) is for not less than one month, or unless specifically provided for by such regulations as may be prescribed by the Secretary of the Navy.

(*l*) Enrolled members who have completed 20 years in the Reserve, who have performed the required active service, shall, upon their own application, be retired, and on retirement receive a cash gratuity equal to the total retainer pay during last term of enrollment.

(*m*) All enrolled members may, in time of peace, or when no national emergency exists, be discharged upon request upon reimbursing the Government for any clothing gratuity that may have been furnished them during their current enrollment.

(*n*) Men enrolling within three months of the date of discharge from the regular service who reenlist in the regular service within three months of the date of discharge from the Fleet Reserve, are entitled to gratuity and continuous-service pay.

(*o*) Enrolled members are not subject to the laws and regulations for the government of the Navy, except while in active service. While engaged in actual service for training, or when called to service in time of war or national emergency, their accounts for such service will be carried in the same manner as enlisted men of the regular service, and deduction at the rate of 20 cents per month made for hospital fund under the provisions of section 1614, Revised Statutes. (Comp. Dec. Dec. 27, 1916.)

(*p*) *All the above notes are based on the provisions of the act of August 29, 1916. The text is greatly abbreviated and in case of doubt the original act should be consulted.*

6201. Retainer pay—Enlisted men voluntarily transferred to the Fleet Marine Corps Reserve. Class 1 (*c*) and class 1 (*d*):

1. *Class 1* (*c*).—Men transferred to the Reserve List on the expiration of a term of enlistment, after completing 16 years of honorable naval service, shall be paid a retainer pay at the rate of one-third of the base pay they were receiving at the close of their last naval service plus the total of all permanent additions thereto. (See act of Aug. 29, 1916; and Comptroller's decision of Sept. 22, 1916—23 Comp., p. 190.)

2. *Class 1* (*d*).—Men transferred to the Reserve List after completing 20 or more years of naval service shall be paid a retainer at the rate of one-half of the base pay they were receiving at the close of their last naval service plus the total of all permanent additions thereto. (23 Comp., p. 190.)

NOTES.—(*a*) The retainer pay of class 1 (*c*) and class 1 (*d*) shall be increased 10 per cent for all men credited with extraordinary heroism in the line of duty, or in the case of class 1 (*d*) the retainer pay is increased 10 per cent for those whose average marks in conduct for 20 years or more shall not be less than 95 per cent of the maximum.

(*b*) The pay of any member of the Fleet Marine Corps Reserve shall be forfeited when so ordered by the Secretary of the Navy upon the failure, under such conditions as may be prescribed by the Secretary of the Navy, of such men to report for inspection.

(*c*) Members who have established their qualifications by examination may be given warrants as marine gunners, quartermaster clerks, clerks for assistant paymasters, or second lieutenants. This does not deprive them of the pay, allowances, or gratuities to which they would otherwise be entitled.

(*d*) Members of this class may be retired upon their own request after completing 30 years of service, including all naval and Fleet Marine Corps Reserve service, and when so retired they receive the same pay they were receiving when retired, plus the allowances to which retired enlisted men of the regular Marine Corps are entitled.

(*e*) Members of this class are continued in the Reserve until discharged or retired, and are subject to the laws and regulations for the government of the Navy.

(*f*) Members of class 1 (*c*) and class 1 (*d*) do not receive uniform gratuity.

(*g*) Members of class 1 (*c*) and class 1 (*d*) will be paid monthly by check.

(*h*) Paragraphs (*b*), (*c*), (*g*), (*i*), and (*k*), under notes regarding enrolled members class 1 (*a*) and class 1 (*b*), are also applicable to transferred members class 1 (*c*) and class 1 (*d*) of the Marine Corps Reserve.

(*i*) Hospital fund at the rate of 20 cents per month will be deducted from the retainer pay of transferred members, class 1 (*c*) and class 1 (*d*), of the Marine Corps Reserve, at all times. (Comp. Dec., Dec. 27, 1916.)

(*j*) The accounts of members of this class while engaged in actual service for training or when called to service in time of war or National emergency, will be carried in the same manner as enlisted men of the regular service, *but deduction at the rate of 20 cents per month for hospital fund will not be made*

from active duty pay, as this is to be deducted from the retainer pay at all times. (Comp. Dec., Dec. 27, 1916.)

6202. Retainer pay—Class 2, Marine Corps Reserve A.

1. *Class 2 (a)—Officers; provisional.*—Annual retainer pay of $12.

2. *Class 2 (b)—Officers; confirmed.*—Annual retainer pay of two months base pay of the corresponding rank in the Marine Corps.

3. *Class 2 (c)—Enlisted men; provisional.*—Annual retainer pay of $12.

4. *Class 2 (d)—Enlisted men; confirmed.*—Annual retainer pay of two months base pay of the corresponding rank in the Marine Corps.

6203. *Retainer pay, class 4.—Marine Corps Reserve B* is the same in all respects as class 2, Marine Corps Reserve A.

6204. *Retainer pay, Marine Corps Reserve Flying Corps*, class 5 (*a*), (*b*), (*c*), and (*d*) is the same in all respects as class 2 A; and class 5 (*e*) and (*f*) is the same as class 1 (*c*) and (*d*), respectively. Members of the last two classes do not receive uniform gratuity.

NOTES.—(*a*) The minimum active service required of members of the Marine Corps Reserve to qualify for confirmation in their rank or rating shall be three months.

(*b*) All notes in the pay table under "Enrolled members Fleet Marine Corps Reserve, class 1 (*a*) and class 1 (*b*)," except note (*n*), are applicable to members of the Marine Corps Reserve A and B, and the Marine Corps Reserve Flying Corps, class 2, 4, and 5, respectively.

6205. *Class 6.—The Volunteer Marine Corps Reserve* obligate themselves to serve without retainer pay and uniform gratuity in time of peace. When called to service in time of war or emergency they will become entitled to uniform gratuity as provided for the class in which serving during such time. When on active duty the pay is the same as that of the corresponding rank in the Marine Corps.

6206. *In all classes active service pay commences on day of reporting and ceases on date of detachment, both dates inclusive.*

6308. A qualification in marksmanship attained in a fraudulent enlistment is nullified if the fraudulent contract of enlistment is voided by the Government. (Paymaster General U. S. Army, Dec. 8, 1909.)

6309. Enlisted men of the Marine Corps who qualified as expert riflemen, sharpshooters, or marksmen prior to July 24, 1916, continued to be entitled to the additional pay therefor from the date, inclusive, of their qualification until the end of the enlistment in which they qualified, and for one year upon extension of enlistment, or upon reenlistment within three months from date of discharge, if they do not have an opportunity during that period to requalify. If such men are afforded an opportunity to requalify, the right to the additional pay under the former qualification ceases on the date prior to that on which they failed to requalify or qualified in the same or different classification from that previously held by them. Men qualifying on or after July 24, 1916, are entitled to the additional pay therefor for *one year from date of qualification*, as provided by paragraph 1345, Army Regulations, 1913, amended by changes in Army Regulations No. 43, July 24, 1916. The original entry of marksmanship qualification is the entry in the service record book, as required by Naval Instructions 3688 (2). Officers signing pay rolls are responsible for the entry of necessary data in regard to qualifications on the pay rolls and on N. M. C. 90 when closing accounts for discharge.

MEDALS OF HONOR.

6400. Any enlisted man of the Marine Corps who shall have distinguished himself in battle or displayed extraordinary heroism in the line of his profession shall, upon the recommendation of his commanding officer, approved by the flag officer and the Secretary of the Navy, receive a gratuity and a medal of honor, as provided for seamen in section 1407, Revised Statutes. (See R. 3661–2.)

NOTE.—The holder of a medal of honor is not entitled to additional pay therefor.

MIDSHIPMEN.

6500. "Every naval cadet or cadet engineer who has heretofore graduated or may hereafter graduate from the Naval Academy, and who has been or may hereafter be commissioned within six months after such graduation an officer in the Navy or Marine Corps of the United States under the laws appointing such graduates to the Navy or Marine Corps, shall be allowed the pay of the grade in which he may be so commissioned from the time fixed as the date of the completion of the academic course of six years by the members of his class to the date of his qualification and acceptance of his commission." (Act July 19, 1892.)

MILEAGE.

6600. "Hereafter officers of the Marine Corps traveling under orders without troops shall be allowed the same mileage as is now allowed officers of the Navy traveling without troops." (Act June 10, 1896, 29 Stat., 376.)

6601. "Under section 1612, Revised Statutes, officers of the Marine Corps receive all pay and allowances at the same rates and under the same conditions as officers of the Army. By the act of June 10, 1896, they are placed on the same footing as officers of the Navy with respect to mileage, and section 1612 was, by implication, repealed so far as it related to mileage. After the passage of that act an officer of the Marine Corps traveling under orders without troops was entitled to mileage when, and only when, an officer of the Navy similarly situated would at the date of that act have been entitled to mileage.

"It now remains to be determined to what mileage an officer of the Navy would have been entitled for the journey in question under the law as it stood on June 10, 1896.

"The act of June 16, 1874 (18 Stat., 72), provides:

"'Only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, and all allowances for mileage and transportation in excess of the amount actually paid are hereby declared illegal.'

"The act of June 30, 1876 (19 Stat., 65), provides that so much of the act of 1874, 'as is applicable to officers of the Navy so engaged is hereby repealed, and the sum of 8 cents per mile shall be allowed such officers while so engaged in lieu of their actual expenses.'

"The act of August 5, 1882 (22 Stat., 286), provides:

"'And officers of the Navy traveling abroad under orders hereafter issued * * * shall receive in lieu of the mileage now allowed by law, only their actual and reasonable expenses, certified under their own signatures, and approved by the Secretary of the Navy.'" (8 Comp., 125, Aug. 16, 1901.)

6602. "It is well established that officers of the Marine Corps when traveling without troops are entitled to the same traveling allowances to which officers of the Navy were entitled on June 10, 1896; that is, mileage at the rate of 8 cents per mile for travel within the United States and actual and reasonable expenses for travel abroad (8 Comp., 123) and that when officers of the Marine Corps are traveling with troops they are entitled to the same traveling allowances as officers of the Army traveling with troops. (13 Comp., 332.)" (19 Comp., 322, Nov. 29, 1912.)

6603. For regulations regarding mileage see articles 4488 to 4493, inclusive, Navy Regulations, 1913.

6604. "Travel on public business is the foundation on which the right to mileage rests." (16 Comp., 612, Mar. 17, 1910; 19 Ct. of Claims, 519.)

6605. "* * * That hereafter the settlement of all traveling expense claims, where the payment of such is authorized by existing law, and the determination of distances and of what constitutes the shortest usually traveled route in the meaning of laws relating to traveling allowances shall accord to such rules as the Secretary of the Navy may prescribe." (Act Mar. 3, 1909, 35 Stat., 774.)

6606. "It is hereby directed in pursuance of the act of March 3, 1909, and after correspondence with the honorable the Secretary of War, that, in the settlement of traveling allowances in the United States Marine Corps, the determination of distances and of what constitutes the shortest usually traveled route shall conform to the information contained in the Army distance tables and amendments thereto in effect at the date of payments." (Secretary of the Navy, July 2, 1909.)

6607. To entitle an officer to mileage he must travel on public business; permission to travel does not entitle an officer to mileage. (Vol. 3, Digest 2d Comp., 821, May 10, 1888.)

6608. "'Traveling with troops' will be regarded as covering all cases of officers included in orders for movement in whatever manner, of their appropriate commands, or in orders for movement of detachments, escorts, or stores, which proceed by marches or by transportation belonging to or especially hired for the purpose by the United States, the idea being that in marches the officers should move as do the troops and that where transportation is specially devoted to the movement it is sufficient for all included therein. But the term will not be regarded as concerning cases of officers included in the movement by railroad, stage, or like established lines of conveyance, of detachments of less than 10 armed or unarmed men, such as guards and nurses for disabled or insane officers or soldiers, or recruiting parties and escorts for inspectors, quartermasters, and others, or the public funds or property in their charge." (A. R. 1281, 1913.)

6609. Vouchers for mileage should be prepared on Form N. M. C. 421 and forwarded direct to the officer of the paymaster's department of the Marine Corps who is to settle the claim. Vouchers should be accompanied by the original orders under which the travel was performed and modifications thereof, if any, copies of the same with all indorsements, being entered on the reverse of both the original and duplicate voucher, or attached thereto.

6610. No mileage will be paid an officer of the Marine Corps unless travel is actually performed subsequent to receipt of orders, or of an official notice of issuance thereof. Upon receipt of orders officers should indorse the same to show the hour, date, and place of receipt. (See par. 6631.)

6611. "Orders will not prescribe lines of travel except when necessary, and then the reasons will be set forth in the order." (A. R. 1287, 1913.)

6612. In case of loss of original orders officers will make claim on the Auditor of the Navy Department for mileage performed under the said orders. (Bu. Memo. 54, p. 579; Comp. Dec. Aug. 2, 1905.)

6613. In preparing vouchers for mileage officers will leave blank the number of miles, this being entered by the paymaster settling the voucher.

6614. Officers traveling without troops in a mileage status are prohibited from obtaining transportation from the Quartermaster's Department, and subsequently submitting claim for difference between the cost thereof and mileage

at 8 cents a mile, except in cases of travel under Army laws where the statute requires that transportation shall be procured over land-grant or equalizing railroads, in which cases proper deductions will be made in accordance with the Army Regulations.

6615. Officers of the Marine Corps joining from first appointment are entitled to mileage from place of receipt of orders to their stations. (See Digest Comp. Dec., 423.)

6616. No mileage is allowed for travel performed under orders in attending the funeral of an officer in the United States. (Sec. 1587, R. S.)

6617. Officers of the Marine Corps traveling with troops are entitled to the same allowances as officers of the Army traveling with troops. (Bu. Memo. 91, p. 843; Comp. Dec., Sept. 11, 1908.)

6618. An officer * * * traveling in a mileage status is not entitled to reimbursement for amounts paid by him for carriage hire or transportation of personal baggage carried with him. (21 Comp., 534, Feb. 6, 1915.)

6619. The President himself, or through the War Department, may direct the movement of all officers. To whatever place and on whatever business connected with the military service he may order them to proceed, they are bound to obey when such order is not forbidden by law; and in such case the officer is entitled to mileage. (Billings *v.* U. S., 23 Ct. Claims, 177.)

6620. (*a*) Mileage is an allowance within the meaning of the law. Officers detailed on aviation duty are therefore entitled to the increase pay thereon, as provided by law. (Act of Mar. 3, 1915, 38 Stat., 939; 19 Comp., 649, Apr. 8, 1913.)

(*b*) "A naval aviator ordered to proceed to certain points for temporary duty in connection with the design of aeroplane motors, which duty is designated in his orders as in addition to his present duties, is entitled to the increased compensation allowed by law for mileage performed under said orders from the date of his qualification and designation as naval aviator, even though the orders designating him as naval aviator were not received by him prior to the completion of the travel ordered." (Bu. Memo. 191, p. 4149.)

(*c*) "In preparing mileage vouchers upon which the increase for aviation duty is claimed the officer concerned should add the following certificate over his signature thereon: 'I certify that I have continued on duty as student naval aviator (or naval aviator) involving actual flying in aircraft during the period covered by this voucher.'"

6621. (*a*) An officer performing travel in anticipation of orders but prior to the receipt thereof is not entitled to mileage unless he has official notice of the issuance thereof. To entitle an officer to mileage the travel must be under orders and in the public interest. (Bu. Memo. 126, p. 1867; Comp. Dec. Aug. 18, 1911, and MS. Comp. Dec. Mar. 9, 1910, P. M. File No. 3849, 1910.)

(*b*) An officer performing travel under the verbal orders of one authorized to direct travel is entitled to mileage if said verbal orders are afterwards confirmed in official orders.

6622. Travel performed under orders entitled an officer to mileage even if verbal and not confirmed by the department until after such travel is performed. (Bu. Memo. 73, p. 253.)

6623. "Where urgent public duty requires travel without prior orders, a subsequent approval of the journey by proper military authority, that such

travel was necessary in the military service and that the urgency of the business was such as not to permit of obtaining orders in advance of the travel, may be accepted in lieu thereof." (19 Comp., 523, Feb. 17, 1913.)

6624. Where an officer is assigned to duty at a particular place, and has duties added at another place, travel in the performance of such duties is travel within the meaning of the mileage laws; but if he is directed to perform duties at a particular place and the duties are scattered, travel in their performance is *not* travel within the meaning of the mileage laws. (Comp., June 18, 1902.)

6625. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster General, under direction of the Secretary of War, regardless of the actual distance. (7 Comp., 304, Jan. 5, 1901.)

6626. All payments made by paymasters on account of mileage will be determined in accordance with distance tables officially promulgated and in use at the date of beginning of the journey. Exception to this rule will be made only when the terms of the order, or the impracticability of the shortest usually traveled route, compel the officer to take a longer route, in which case mileage will be computed over the route actually traveled. (1282 A. R., 1913.)

6627. "While the travel pay or mileage of an officer is ordinarily to be computed by the shortest usually traveled route, yet travel by a longer route may be allowed when it is shown that the exigencies of the service required travel by such longer route." (1 Comp., 118, Dec. 20, 1894.)

When mileage is claimed for a longer route the voucher must show upon the face of it why the longer route was the one traveled.

6628. "The mileage of an officer of the Army is to be computed by the shortest usually traveled route regardless of the number of miles actually traveled, unless the orders under which he travels or the necessities of the service (and not the mere convenience of the officer) require the use of a route longer than that usually traveled." (2 Comp., 544, May 15, 1896; see also Bu. Memo. 32, p. 253; Comp. Dec. Sept. 28, 1903, and 21 Comp., 68, Aug. 14, 1914.)

6629. "While mileage to an officer of the Marine Corps for travel under orders should ordinarily be computed by the shortest usually traveled route, where the orders direct another than the shortest route his mileage should be computed by the route so directed." (12 Comp., 31, July 17, 1905.)

6630. "The approval of the Secretary of the Navy of the action of an officer in performing travel by another than the shortest usually traveled route has the same effect as an original order authorizing the travel over said route, and therefore entitled the officer to mileage or actual expenses for said travel." (12 Comp., 210, Oct. 18, 1905.)

6631. "An officer when traveling under orders is entitled to his expenses of travel or mileage as the case may be, by the route he is ordered to travel; therefore, orders 'to proceed to Key West' and then by steamer to Habana, entitled an officer to mileage as far as Key West; on the return trip, however, he is not entitled to mileage from Key West, but only from Port Tampa, where his sea voyage terminated, as the orders did not require him to return to Key West." (Bu. Memo. 82, p. 535; Comp. Dec. Dec. 27, 1907.)

6632. "Where an officer of the Navy is ordered to proceed to a particular port, or to such other port as a certain vessel may be, the terminus of his journey is the port where the vessel may be.

"An officer of the Navy ordered from a point in the United States to a point across the boundary line in British Columbia, under orders contemplating travel by the shortest usually traveled route, is entitled, under the acts of June 7, 1900 (31 Stat., 685), and March 4, 1911 (36 Stat., 1266), to mileage from the point of his departure to the point where he left the United States, and to actual expenses from that point to the place of his destination." (Bu. Memo. 126, p. 1871; Comp. Dec. Aug. 31, 1911.)

6633. "An officer ordered to proceed from one point to another is entitled to mileage based on the shortest usually traveled route as regards distance and not time." (Bu. Memo. 162, p. 3333; Comp. Dec. Aug. 14, 1914.)

6634. "An officer proceeding under orders from Puget Sound, Wash., to Sitka, Alaska, and return, is entitled to mileage for travel by way of Juneau, as that is the shortest usually traveled route." (Bu. Memo. 141, p. 2319; Comp. Dec. Nov. 20, 1912.)

6635. "An officer ordered to perform travel from a point outside the continental limits of the United States to a place within the United States is entitled to mileage for that part of the travel performed in the United States which is necessary, by the shortest usually traveled route." (Bu. Memo. 162, p. 3340.) Officer was ordered from Balboa, Canal Zone, to Annapolis, Md. Traveled by steamer to New Orleans, La., thence by rail to Annapolis, Md., and claimed mileage for that part of the travel performed within the United States. Entitled to mileage from New York, N. Y., to Annapolis, Md., the shortest usually traveled route.

"When a naval officer properly ordered to proceed from point to point within the United States travels over a usually traveled route though not the shortest usually traveled one, and his travel orders are canceled while he is at an intermediate point, he is entitled to mileage only as for a distance traveled over the shortest usually traveled route bearing the same ratio to such entire route as the distance actually traveled bears to the entire distance to be traveled over the route chosen.

"When the officer's journey is interrupted under the circumstances mentioned and he is directed to proceed from the intermediate point to a point other than that originally designated he is entitled to mileage beween said points computed over the shortest usually traveled route." (Bu. Memo. 167, p. 3495; Comp. Dec. Jan. 25, 1915.)

6636. "An officer of the Navy was authorized to perform travel from Vera Cruz, Mexico, to New York, by a Government vessel, but given an option to travel by another vessel to Hampton Roads, Va., provided he should pay his own expenses from that place to New York. He traveled to Hampton Roads and was paid mileage for travel from there to New York. *Held:* That he was not entitled to mileage for that travel." (Bu. Memo. 170, p. 3594; Comp. Dec. Apr. 21, 1915.)

6637. "An officer was directed to perform repeated travel and informed that actual expenses would be allowed. However, before any travel was performed an indorsement on his orders showed that repeated travel was impossible and that one trip only would be made. For this trip he is entitled to mileage and not to actual expenses." (Bu. Memo. 85, p. 605.)

6638. "Orders were given directing a marine recruiting officer to proceed from Richmond to Baltimore and to assume charge of the recruiting subdistrict

of Baltimore, with headquarters in that city, thus effecting a change of station. These orders also authorized repeated travel within his district, which included the stations in his former district, but did not contemplate or authorize any repeated travel until after he had reported at Baltimore and assumed charge. Therefore the travel effecting the change of station from Richmond to Baltimore should be considered as separate and distinct from the repeated travel authorized to be performed thereafter, and mileage should be allowed." (Bu. Memo. 147, p. 2528.)

6639. "More than one round trip is necessary to constitute repeated travel; therefore mileage is allowed where one round trip only is made prior to revocation of orders." (Bu. Memo. 151, p. 2808.)

6640. "The mileage allowance to an officer of the Army on the active list is fixed by the law in effect at the time the travel is performed, and not by the law in effect when the order for the travel is issued.

"An order to travel to a designated point, perform certain duty and return, is in effect two distinct orders, and the mileage allowance for each trip is that fixed by the law at the time the travel in each case was commenced." (1 Comp., 29, Oct. 29, 1894.)

6641. "The mileage of naval officers is properly payable from the appropriation for the fiscal year in which the major portion of the travel, when such travel covers portions of two fiscal years, is made." (2 Comp., 14, July 12, 1895.)

6642. "When part of a journey is performed when one statute is in force and the remainder after another statute takes effect the compensation for each part is to be at the rate provided by the statute in force when the traveling was done." (128 U. S., 471; 6 Comp., 527, Dec. 9, 1899.)

6643. An officer of the Navy on May 8, 1896, is ordered to his home from attendance before Naval Retiring Board, but who does not perform the journey until November, 1897, does not comply with the order within a reasonable time, and is not entitled to mileage. (6 Comp., 24, July 13, 1899.)

6644. "An officer of the Army whose resignation was accepted to take effect at a future date and who was ordered to proceed to his home, and who actually proceeded to his home before said date, is entitled to mileage or actual expenses according to circumstances." (7 Comp., 42, Aug. 2, 1900.)

6645. "When a person ceases to be an officer in the Navy by virtue of resignation, he is entitled to mileage only for travel performed previous to the date upon which such resignation takes effect." (Bu. Memo. 67, p. 157; Comp. Dec. Aug. 29, 1906.)

6646. "An officer ordered to perform travel in order that he may be present to testify in a suit to which the Government is not a party, but its interest in the result of which is sufficiently great in the opinion of the Secretary of the Navy to make it necessary or at least advisable for the officer to be present, is entitled to mileage for the travel performed." (Bu. Memo. 173, p. 3729.)

6647. "An officer relieved from duty at a station, and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to mileage from the place where he receives the order to his new station." (1294 A. R., 1913.)

6648. An officer relieved from duty in the Philippine Islands and directed to proceed to San Francisco, Cal., and report for further orders was granted leave

of absence with permission to return to the United States via Europe. After landing on the eastern coast of the United States he was assigned a station and is entitled to mileage from place of receipt of order to new station, San Francisco not being his station, but a place from which he was to report for orders. (Comp. Dec. Apr. 30, 1906.)

6649. "An officer under orders to change station without troops who takes advantage of a leave of absence before he joins his new station is not deprived of the mileage to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for change of station, and at the expiration of the leave the officer comes under operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station." (A. R. 1293, 1913.)

If ordered to temporary duty during his leave and to obey his first order on the termination of such duty, he is entitled to mileage from old to new station and from place of leave to temporary duty and any excess of distance from place of temporary duty to new station over that from place of leave to new station.

6650. An officer under orders to change station at a future date was granted a leave of absence. During said leave his date of relief from old station was postponed, and he was required to return for further duty. He is not entitled to mileage in going to or returning from the place of leave, although it was on the route to his new station. (Comp. Dec. Nov. 26, 1906.)

6651. "An officer of the Navy detached from sea duty, granted a leave of absence, and ordered to his home is not entitled to mileage for travel to his home, said travel not being upon public business.

"An officer of the Navy detached from sea duty, ordered to his home, granted a leave of absence, and whose leave of absence has expired, and who while at his home in a status of waiting orders receives orders to proceed to a new station, is entitled to mileage for travel from his home to his new station, notwithstanding said new station may incidentally be the post at which he was detached." (16 Comp., 855, June 23, 1910; Bu. Memo. 112, p. 1504.)

6652. "An officer ordered to new duty from home on leave after having been detached from old station is entitled to mileage from his home to the new duty." (Bu. Memo. 116, p. 1601; Comp. Dec. Oct. 12, 1910.)

6653. "An officer, detached from his station under orders to settle accounts and await orders without any place for this duty having been specified, when ordered to new station is entitled to mileage, not to exceed that from the old station to the new station. In the absence of orders to travel, in legal contemplation, he remained at his old station." (Bu. Memo. 118, p. 1649; Comp. Dec. Dec. 28, 1910.)

6654. "An officer who, without permission from the department, awaits orders at any place other than his official residence is entitled to mileage for travel performed not in excess of that from his official residence." (Bu. Memo. 141, p. 2312; Comp. Dec. Nov. 25, 1912.)

6655. "Where an officer of the Army stationed at Fort Mills, P. I., is transferred to Fort Wadsworth, N. Y., and prior to reporting for duty at Fort Wadsworth is granted leave of absence with permission to return via Europe, and during such leave of absence he is ordered to report for duty at Fort

Howard, Md., instead of Fort Wadsworth, such officer is entitled to such mileage and actual expenses as the law gives for travel from Fort Mills, P. I., to Fort Howard, Md., by the shortest usually traveled route.

"This case is distinguished from that of an officer whose station is changed while on leave of absence and who comes within the operation of the act of June 12, 1906 (34 Stat., 247), relative to mileage to new station." (19 Comp., 418, Jan. 9, 1913.)

6656. "An officer absent on leave from his station and receiving an order requiring him to join a new station is entitled to travel allowances from the place of receipt of the order to the new station, provided the distance is not greater than from the old to the new station." (Bu. Memo. 159, p. 3063; Comp. Dec. May 19, 1914.)

6657. "An officer who, while on leave, receives orders detaching him from his station and directing him to proceed to another station is entitled to mileage from the place where on leave to the new station, provided the distance is less than from his old station to the new." (Bu. Memo. 165, p. 3418; Comp. Dec. Nov. 19, 1914.)

6658. "An officer of the Navy having been detached from duty and granted leave of absence, his address while on leave having been stated to the Bureau of Navigation, is entitled to mileage from the place to which his orders were addressed to the place of his next duty when ordered thereto." (Bu. Memo. 166, p. 3468; Comp. Dec. Dec. 8, 1914.)

6659. "An officer of the Marine Corps on leave of absence who is ordered to proceed to the place of his regular duty before the expiration of such leave is not entitled to receive mileage for travel performed in reaching his station." (Bu. Memo. 177, p. 3830; Comp. Dec. Nov. 15, 1915.)

6660. "An officer was ordered to perform certain temporary duty away from his permanent station, then to return to his permanent station and resume his former duties; but after the completion of the temporary duty leave was granted before return to permanent station; inasmuch as the travel after leave was under orders and did not interfere with the duty enjoined, mileage for such travel is allowed." (Bu. Memo. 78, p. 432; Comp. Dec. Aug. 19, 1907.)

6661. Should the distance be greater, mileage accrues for the excess of distance from the place of temporary duty to his station over that from the place of leave to his station.

6662. "An officer of the Marine Corps whose regular station was marine barracks, Annapolis, Md., who, while on leave of absence at Bolton Landing, N. Y., received orders to proceed to navy yard, League Island, Philadelphia, Pa., for temporary duty, is entitled to mileage from Bolton Landing to Philadelphia." (15 Comp., 599, Apr. 3, 1909.)

6663. "An officer of the Marine Corps who while on leave of absence is ordered to temporary duty en route to his permanent station is entitled to mileage from the place he received the order to the place of temporary duty, but not from that place to his permanent station when the distance from said place to his permanent station is less than from the place he received the order to the permanent station." (16 Comp., 179; Comp. Dec. Sept. 29, 1909.)

6664. "When an officer is ordered, while on leave of absence, to accompany a detachment of recruits and on the completion of this duty to join his station, he returns to a status of leave as soon as relieved from duty with the

recruits, and will proceed to join his station without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order. For such excess distance he is entitled to mileage." (1290 A. R., 1913.)

6665. An officer ordered to temporary duty at a place where he is on leave, and then ordered to his proper station, is not entitled to mileage. (14 Ct. Claims, 272, Dec. 1878.)

6666. An officer ordered to temporary duty while on leave of absence is entitled to mileage from the place of receipt of orders to the place of performance of duty and for the return to the place of receipt of orders provided the journey is actually performed. If ordered to join his station while on such temporary duty, he is not entitled to mileage unless the distance from the place of temporary duty to his regular station exceeds that from his place of leave to his regular station, in which event he is entitled to mileage for the excess. (See 15 Comp., 599; 16 Comp., 179.)

6667. If a station of an officer is changed while he is on temporary duty or while in a hospital to which he has been ordered, or if ordered to temporary duty and there granted a leave of absence, during which his station is changed, the place of temporary duty should be viewed as his old station in computation of mileage.

6668. An officer on leave who is ordered to rejoin his station is not entitled to mileage unless he is ordered to perform duty en route. An officer relieved from duty at a station and granted leave before assignment to a new station is entitled to mileage from place of receipt of the orders to new station, provided the distance be no greater than from the old to the new station, but if greater, he is entitled to mileage for the distance from the old to the new station only. (11 Comp., 537, Mar. 18, 1905.)

6669. An officer who avails himself of a leave of absence after being ordered to a new station, and before reaching his station another is designated, is entitled to mileage under the provisions of the preceding paragraph. In application, the station to which the officer was under orders to join when he availed himself of the leave constitutes the constructive old station, and he is entitled to mileage from the place where he received the last order to the new station designated therein, provided the distance be no greater than from the constructive old station to the new station. If greater mileage accrues for a distance equal to that from the constructive old station to the new station. The fact that the last-named station was the one he left to go on leave does not alter the case, as he was relieved from duty thereat when he went on leave and *his station* was then the one at which he would have reported had his order not been changed. (Comp. Dec. Feb. 3, 1908.)

6670. "An officer of the Army who while on leave of absence was required by an imperative public exigency to return to his station is not entitled to mileage for travel performed in returning to his new station, nor to mileage for travel in returning from his station to the place from which he departed for the purpose of resuming his leave status." (13 Comp., 294, Oct. 18, 1906.)

6671. An officer who, while on leave of absence, receives an order to proceed to his home to await retirement, and who performed the travel before expiration of his leave, is entitled to mileage from the place of receipt of the order to his home. (10 Comp., 113, Aug. 6, 1903.)

The above applies also if an officer is retired for disability while on leave of absence and then ordered to his home.

But the absence of an officer who availed himself of a leave which expired on the date of his retirement for age "can not be made the basis to confer upon him greater rights or benefits than if he had actually been at his station when his retirement took effect." Had the regulations been fully complied with "the expiration of his leave would have found him at his permanent station." (Comp. Dec. Mar. 12, 1909.)

6672. "An officer of the Army whose regular station was at Fort D. A. Russell, Wyo., who, while on leave of absence at Fort Sam Houston, Tex., received orders to proceed to his home at Lakeville, Conn., and there await retirement from the active service, and who performed the travel in question before the expiration of his leave of absence, is entitled to mileage from the place where he received said orders to his home." (10 Comp., 113, Aug. 6, 1903.)

6673. While an officer of the Marine Corps was on sick leave at Merion, Pa., orders were issued detaching him from his old station (marine barracks, Mare Island, Cal.), and ordering him to the marine barracks, Boston, Mass. The orders were forwarded to Mare Island, Cal., for delivery. Upon the expiration of his sick leave, the officer having been advised by the Major General Commandant of the issuance of orders directing change of station, reported at the marine barracks, Boston, Mass., for duty, and two days thereafter received the original orders. He claimed mileage from Mare Island, Cal., to Boston, Mass. Was allowed, upon revision, mileage from Merion, Pa., to Boston, Mass., it being held that he was technically in receipt of orders at Merion, Pa. (MS. Comp. Dec. Mar. 9, 1910.)

6674. "An officer of the Navy ordered to proceed to his home and granted a leave of absence, and at the expiration of such leave to return to his station, is traveling for his own pleasure and benefit and not on public business, and is not entitled to mileage." (16 Comp., 611, Mar. 17, 1910; Bu. Memo. 109, p. 1354.)

6675. "An officer ordered home and granted leave to date from his arrival is not entitled to mileage, as the travel performed is for the sole benefit and convenience of the officer and not upon public business." (Bu. Memo. 115, p. 1574; Comp. Dec. Sept. 19, 1910; Bu. Memo. 112, p. 1498; Comp. Dec. June 9, 1910.)

6676. "An officer of the Navy detached from his ship, ordered home, and granted one month's leave of absence from date of his arrival home, is not chargeable with loss of pay on account of absence without leave for the time in excess of one month from detachment to the end of the leave as granted."

6677. "Where an officer is detached from his ship or station and is granted leave of absence and ordered to his home without any direction for further duty, is later ordered to duty at the termination of his leave, travel performed by such officer in reaching place of assignment is on public business and mileage is authorized therefor." (17 Comp., 252, Oct. 12, 1910.)

6678. "Orders home on sick leave or ordinary leave is for the sole benefit and convenience of the officer and is not on public business, and for such travel the officer is not entitled to mileage." (Bu. Memo. 116, p. 1603; Comp. Dec. Oct. 18, 1910.)

6679. "An officer, under orders to proceed to his home when a vessel is placed out of commission, who obtains leave and proceeds to his home prior to

that date, is not entitled to mileage, since the travel was not performed in obedience to orders but by permission." (Bu. Memo. 136, p. 2208; Comp. Dec. June 20, 1912.)

6680. "An officer detached from his station and granted sick leave of absence, when ordered to new station, is entitled to mileage from the place he received his orders, this being his address while on leave and his orders having been sent to this address, to the place of his new duty." (Bu. Memo. 117, p. 1621; Comp. Dec. Nov. 12, 1910.)

6681. "An officer returning to his regular station from leave is not entitled to mileage." (Bu. Memo. 142, p. 2361; Comp. Dec. Dec. 16, 1912.)

6682. "Retired officers, when traveling under competent orders without troops, shall be" entitled to the same mileage as are active officers. (2 Comp., 139, Sept. 6, 1895.)

6683. Officers may select their place of residence when retired.

6684. A retired officer of the Army relieved from a detail of active duty and ordered to his home may select his home, as in the case of retirement, and the fact that he did not notify the department of the abandonment of his prior home does not affect his right to mileage. (13 Comp., 793, May 14, 1907.)

6685. "Having failed to perform the journey within one year after retirement, he is not considered to have performed the journey within a reasonable time and is therefore not entitled to mileage." (Auditor, July 10, 1906, affirmed by Comp. 13 Comp., 112, Aug. 15, 1906.)

6686. To entitle an officer to mileage to his home on retirement the travel must be directed in orders and performed within a reasonable time. (4 Comp., 175, Oct. 12, 1897.)

6687. The order for travel is usually given at time of retirement, but there is no law or regulation which makes this a prerequisite to the payment of mileage. (Bu. Memo. 88, p. 732; Comp. Dec. June 18, 1908.)

6688. "An officer of the Navy who was detached from duty and on January 1, 1901, ordered to proceed to his home and await orders, and who was subsequently placed on the retired list and authorized to delay obeying the order until he could request permission to go abroad, which request he did not make, and who did not actually perform the travel until March 12, 1903, did not comply with the order within a reasonable time, and he is not entitled to mileage." (9 Comp., 819, June 29, 1903.)

6689. It is within the power of the Secretary of the Navy to order an officer, when retired, to proceed to his home, and upon the performance of the journey he is entitled to mileage. (2 Comp., 139.)

6690. "A retired officer of the Marine Corps who is relieved from duty and ordered to his home, and proceeds to a place he designates as his present residence, is not entitled to mileage for travel actually performed in reaching such place, but is entitled to mileage from the place he is relieved from duty to his official residence." (17 Comp., 952, June 17, 1911.)

6691. "Officers, active and retired, when traveling under competent orders without troops * * * shall be paid seven cents per mile, and no more; distances to be computed and mileage to be paid over the shortest usually traveled routes, with deduction as hereinafter provided; and payment and settlement of mileage accounts of officers shall be made according to distances and deductions computed over routes established and by mileage tables prepared

by the Paymaster General of the Army under the direction of the Secretary of War." (Act June 12, 1906, 34 Stat., 246.)

6692. Pay clerks of the Marine Corps are entitled to mileage as provided by the acts of June 24, 1910 (36 Stat., 625), and August 24, 1912 (37 Stat., 575), the same as commissioned officers of the United States Army.

6693. "That in lieu of traveling expenses and all allowances whatsoever connected therewith, including transportation of baggage, officers of the Navy, traveling from point to point within the United States, under orders, shall hereafter receive mileage at the rate of eight cents per mile, distance to be computed by the shortest usually traveled route; but in cases where orders are given for travel to be performed repeatedly between two or more places in the same vicinity, the Secretary of the Navy may, at his discretion, direct that actual and necessary expenses only be allowed. Actual expenses only shall be paid for travel under orders outside of the limits of the United States in North America. (Act June 7, 1900.)" (R. 4486–1.)

6694. Marine gunners and quartermasters' clerks of the Marine Corps are entitled to the same mileage as provided by the act of June 7, 1900, for officers of the Navy. (31 Stat., 684.)

MOUNTED PAY.

6700. "Hereafter the United States shall furnish mounts and horse equipments for all officers of the Army below the grade of major required to be mounted, but in case any officer below the grade of major required to be mounted provides himself with suitable mounts at his own expense, he shall receive an addition to his pay of $150 per annum if he provides one mount and $200 per annum if he provides two mounts." (Act May 11, 1908, 35 Stat., 108.)

6701. The provisions of the act of May 11, 1908 (35 Stat., 108), relating to mounted pay for officers below the grade of major is made applicable to officers of the Marine Corps by the provisions of section 1612, Revised Statutes, which provides that officers of the Marine Corps shall receive the same pay and allowances as officers of like grades of the infantry of the Army. (Bu. Memo. 100, p. 1197; Bu. Memo. 134, p. 2054; Comp. Dec. June 24, 1909, and Apr. 19, 1912.)

6702. The officers on the active list of the Marine Corps hereinafter designated are required to be mounted.

6703. The Major General Commandant, all officers of the staff departments of the Marine Corps, whether permanent or detailed, regimental and battalion staff officers, authorized aids duly appointed, all officers of field grade (above the grade of captain), officers temporarily attached to the staff departments, and officers who may be temporarily upon duty that shall require them to be mounted.

6704. "Officers required by regulations or orders from proper authority to be mounted may obtain the additional pay for providing such mounts in the following manner: By filing with the first voucher (N. M. C. 426, revised) on which credit is claimed duplicate copies of their orders requiring them to be mounted, together with proper certificates from their commanding officer that the mount or mounts are in all respects suitable for the military service, and conform to the standards for mounts prescribed by proper authority (citing authority). Subsequent vouchers need only to refer to the original authority and the first voucher with which such authority is filed." (Letter P. M., M. C., No. 23632, Oct. 7, 1916.)

6705. When on foreign duty, mounted pay may be paid to officers upon the certificate of the commanding officer of marines that their duties require them to be mounted. Upon the receipt of such certificate it will be referred by the paymaster concerned, via the Paymaster, Marine Corps, to the Major General Commandant for approval. (Ind. M. G. C. 4124, June 26, 1915.)

6706. Copies of orders filed with the first voucher upon which mounted pay is claimed should bear the following certificate:

"I certify that the above is a true copy of the orders under which I am now serving, and that, while performing duty thereunder, I am required by _____ (authority), to be mounted; that in pursuance thereof I provided myself with

a suitable mount or ____ mounts at my own expense, on _____ (date), and that I am the actual and exclusive owner of the mount or mounts in question; also that said mount or mounts are kept and used by me in the military service at my regular station."

6707. Subsequent vouchers (Form N. M. C. 426) should bear the following certificate in the space on the voucher provided therefor:

"I was suitably mounted at my own expense, under authority of _____ dated _____ 191__, copy of which is filed with voucher for the month of _____ 191__, and was the actual and exclusive owner of the mount or mounts charged for, during the period stated on this voucher, and said mount or mounts was/were maintained at _____"

6708. Upon relief from duty requiring an officer to be mounted, or if the mount or mounts are disposed of, the officer should submit with the last voucher upon which mounted pay is claimed duplicate certified copies of his orders indorsed to show the actual date of relief, or, if the mount or mounts are disposed of, a certificate, in addition to the one required in the preceding paragraph, showing the date upon which the officer ceased to own the mount or mounts.

6709. The officer's certificate upon his pay accounts will be the evidence upon which paymasters will base their payments of additional pay for mounts, until information is obtained by them from proper authority that such additional pay is to be stopped.

6710. The allowance in addition to the pay of an officer below the grade of major required to be mounted, who furnishes himself with a suitable mount or mounts at his own expense, provided by the act of May 11, 1908, is payable monthly with his current monthly pay. (14 Comp., 851, June 8, 1908.)

6711. Officers below the grade of major providing their own mounts do not forfeit the right to additional pay by reason of absence on account of sickness or on ordinary leave, nor will the mere fact that such officers are detached for a purely temporary period from the stations where their mounts are kept deprive them of their right to the additional pay so long as the horses are actually and exclusively owned and kept for their use in the military service at their regular stations. In all other cases the right to the additional pay accrues only where the mounts are actually available for use at the station where the officer is serving. (A. R. 1274, 1913.)

6712. "A permanent staff officer of the Marine Corps required to be mounted, and who provides himself with a suitable mount at his own expense, is, while temporarily detached from the station where his mount is kept, entitled to mounted pay so long as his mount is actually and exclusively owned and kept for his use in the military service." (Bu. Memo. 134, p. 2054; Comp. Dec. Apr. 19, 1912.)

6713. Officers of the Marine Corps, below the grade of major, on the retired list, who may be detailed by proper authority on active duty, whose duties are certified by the Major General Commandant to be such that require them to be mounted, are entitled to the same additional pay therefor as provided in the preceding paragraphs for officers of like grades on the active list. (Act of Aug. 29, 1916, 39 Stat., 581.)

6714. "A captain in the Marine Corps on duty in the office of the Judge Advocate General of the Navy, whose duties do not require him to be mounted, is not entitled to mounted pay, even though officers of the Army detailed for duty in the Judge Advocate General's office of the Army are drawing this increased pay." (Bu. Memo. 100, p. 1197; Comp. Dec. June 24, 1909.)

6715. "Where an officer of the Army below the grade of major required to be mounted provides himself with suitable mounts at his own expense and receives the additional pay authorized by the act of May 11, 1908 (35 Stat., 108), the hire of a horse for his own use at the expense of the United States is not authorized." (17 Comp., 384, Dec. 8, 1910.)

6716. "Where the immediate superior officer of an officer in the Marine Corps determines that the latter's duties require him to be mounted, and upon the submission of this question to the commandant of the Marine Corps the commandant decides otherwise, the commandant's determination must be accepted by the accounting officers as controlling and conclusive of that fact." (21 Comp., 834, May 26, 1915.)

6717. Pay for mounts is an allowance rather than pay, and the 10 per cent additional pay for sea service authorized by the act of March 3, 1915 (38 Stat., 948), should not be computed thereon. (See 21 Comp., 848, June 4, 1915.) This also applies to the 10 per cent additional pay for foreign shore service authorized by the act of June 30, 1902 (32 Stat., 512), as amended by the act of August 24, 1912 (37 Stat., 576).

6718. In computing the additional pay for mounts, each month should be regarded as consisting of 30 days.

6719. In the preparation of returns, additional pay for mounts should be entered in the column "Miscellaneous credits" on the recapitulation and transcript (Form N. M. C. 434.)

NAVAL MILITIA AND NATIONAL NAVAL VOLUNTEERS.

Militia.

6800. "That of the Organized Militia as provided for by law (act to promote efficiency of the militia, Jan. 21, 1903) such part of the same as may be duly prescribed in each State, Territory, or the District of Columbia shall constitute a Naval Militia." (Naval Militia act, Feb. 16, 1914, 38 Stat., 283.)

6801. The Naval Militia, when called into the service of the United States, shall be governed by the Navy Regulations. (Sec. 6, act Feb. 16, 1914, 38 Stat., 285.)

6802. Section 12 of the act of February 16, 1914, provides in part "* * * In such case the Naval Militia so participating shall, if so requested by the governor or commanding general and allowed by the Secretary of the Navy, receive the same pay, subsistence, and transportation as is provided by law for the officers and men of the Regular Navy * * *." (38 Stat., 286.)

6803. The wording of the law providing for similar encampments and maneuvers in the Army (act of Apr. 21, 1910) is similar to that of the naval militia act in that it provides "* * * In such case the Organized Militia so participating shall receive the same pay, subsistence, and transportation as is provided by law for officers and men of the Army * * *."

6804. Members of the militia under training are entitled to pay only while on duty and not while on leave during the period of encampment of the militia of which they are members.

6805. A marine company shall consist of 3 officers and 48 enlisted men when called into actual service of the United States.

6806. A State, Territory, or the District of Columbia may maintain larger marine companies, but no marine company shall have less than 40 enlisted men on its rolls.

6807. In a locality where there are insufficient men to form a marine company, a State, Territory, or the District of Columbia may authorize and raise a marine section with 1 officer and 24 enlisted men on its roll, but no marine section shall have less than 20 enlisted men on its roll. A marine section will be considered an administrative unit until merged into a marine company. (N. D. G. O., 153.)

6808. "Under the act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee of the Government, a member of the Naval Militia is excepted from the operation thereof only with reference to his salary as a member of that organization." (22 Comp., 661, June 10, 1916.)

6809. "By virtue of the act of August 29, 1916, amending section 6 of the act of May 10, 1916, prohibiting, under certain conditions, the payment of more

than one salary, civil officers and employees of the United States who, as members of the Organized Militia, were mustered into the military service of the United States pursuant to the call of the President of June 18, 1916, may be paid salary as such officers or employees that accrued prior to the date of passage of the act of August 29, 1916, during periods of leave lawfully due and granted to them in all cases where such salary was denied them solely by reason of said act of May 10, 1916." (23 Comp., 236, Oct. 6, 1916.)

6810. "* * * Warrant officers of the Naval Militia engaged in actual service or instruction afloat or on shore are entitled under sections 11 and 12 of the act of February 16, 1914 (Public No. 57, 63d Cong.), to the same pay (except longevity pay), subsistence, and transportation or travel allowance to which warrant officers in the Regular Navy would be entitled by law under the same conditions of service. * * * But warrant officers are entitled to sea pay, shore pay, * * * or waiting orders pay, according to the character of their service." (Comp., July 23, 1914.)

6811. "A naval militia officer authorized to witness target practice and directed by the governor of a State to perform this duty is entitled to the pay provided by the act of February 16, 1914, provided the Secretary of the Navy furnishes a certificate to the effect that by the word 'witness' is meant 'participation,' as contemplated in the act referred to." (Bu. Memo. 163, p. 3370; Comp. Dec. Sept. 19, 1914.)

6812. "Chief petty officers of the Naval Militia of a State, Territory, or the District of Columbia, while engaged in actual service or instruction afloat or on shore, as provided in section 11 of the act of February 16, 1914 (38 Stat., 286), are only entitled to be paid the pay of their grade or rating *without permanent appointment.*" (22 Comp., 43, July 27, 1915.)

6813. Officers are entitled to base pay of their rank, i. e., second lieutenants $1,700, first lieutenants $2,000, etc., annually, but to no increase for longevity.

6814. No deduction should be made on account of hospital fund in the case of either officers or enlisted men of the Naval Militia under training. (Bu. Memo. 162, p. 3337; Comp. Dec. Aug. 25, 1914.)

6815. There is no appropriation available for paying prize money to men of the Naval Militia. (Comp. Dec. Mar. 2, 1915.) The appropriation acts subsequent to March 3, 1915, however, provide funds for the payment of prizes to men of the Naval Militia.

6816. Enlisted men are entitled to the base pay of the grade held by them, but to no additional pay for continuous service.

6817. In the case of noncommissioned officers care should be taken to ascertain that they are properly warranted and the date of warrant and authority should be shown under "Remarks" in each case.

6818. "Additional pay as gun pointers, messmen, etc., may be allowed enlisted men of the Naval Militia under the same conditions that enlisted men of the Navy (Marine Corps) would be entitled to it under Navy Regulations." (— Comp., June 18, 1914.)

6819. Men of the Naval Militia holding good-conduct medals, pins, or bars awarded to them while in the regular service are not entitled to the additional pay therefor. (— Comp., June 18, 1914.)

6820. Payments made to officers and men of the Naval Militia should be supported by certified copies of the order issued by the governor of the State or

by the adjutant general of the State by order or direction of the governor, whether individual orders or a blanket order containing the *names* of all officers participating in the case of officers, and an order from the governor or adjutant general by direction or order of the governor covering the *number* of enlisted men who participate. A certified copy of these orders, together with a certified copy of the Navy Department's authorization to participate, should be filed as a voucher with each pay roll submitted.

6821. The officers and men will be entitled to pay during the time they actually participate in the training, and the period covered should be from and including the date of their departure from their home station to the date of their detachment from the camp or post, provided the period be not longer than that authorized by the Navy Department, i. e., July 15, to July 29, 1916.

6822. For Militia under training five copies of the roll should be prepared on the regular Marine Corps pay roll (N. M. C. 432 and 432a) and all copies submitted to the disbursing officer making settlement, except when payment is made by the Paymaster, United States Marine Corps, Washington, D. C., when only four copies will be required.

6823. The senior officer of the Naval Militia of the organization participating in the instruction at the camp or elsewhere should make the following certificate on each copy of the pay roll submitted, viz:

"The officers and enlisted men covered by this pay roll were actually on duty at _____ and were not absent with or without leave during any portion of the period for which pay is claimed, except as noted on the pay roll."

"_____

"*Marine Company, Battalion, Naval Militia,*

"(State or Territory) of _____"

This certificate should be entered on the face of the pay roll directly following the name of the last man shown for pay on said roll.

6824. Names of both officers and men should be shown on the pay roll according to grades and should be entered alphabetically in grades. The accounts of all should be extended in full.

National Naval Volunteers.

6825. "When called into active service in time of war or emergency, members of the Naval Militia who have enrolled in the National Naval Volunteers are entitled to pay from the date of the President's call."

6826. "Other members of the Naval Militia, when there is a call to active service in time of war or national emergency, may voluntarily enroll in the National Naval Volunteers and when so enrolled are entitled to pay for active service from the date of enrollment in said volunteers."

6827. "Other members of the Naval Militia who under such circumstances do not voluntarily enroll in the National Naval Volunteers may be drafted into the naval service by order of the President, and enrolled as members of the said National Naval Volunteers; and when so drafted and enrolled they also become entitled to active-service pay from the date of enrollment in said volunteers."

6828. "When in active service the National Naval Volunteers so enrolled are entitled to the same pay and allowances as officers and men of corresponding rank or rating in the regular service."

6829. "They will be paid their active-service pay and allowances, including mileage to officers, travel expenses, and transportation, etc., by the regular Marine paymaster of the station or organization to which they are attached, in the same manner as regular marine organizations. No extra copies of pay rolls or vouchers will be required while on such duty, as in the case of active service for training."

6830. "When members of the National Naval Volunteers (Marines) are attached to and mustered as component parts of regular companies or detachments, their accounts will be stated at the end of the roll under separate caption as above indicated, and the officers' accounts separately stated on the transcript."

6831. "The date of enrollment will always be shown on the pay roll in the column 'Date of enlistment,' and if men claim additional pay for prior continuous service, the same should be shown in the roll in the usual manner in addition to the date of current enrollment. In the three classes of volunteers described in paragraphs 6825, 6826, and 6827 above, the pay for those referred to in paragraph 6825, commences from the date of the President's call. The fact should, therefore, be certified under 'Remarks' in the back of the roll as follows: 'National Naval Volunteers (Marines) called into active service by order of the President, dated April 6, 1917.' In all other cases (i. e., those mentioned in paragraphs 6826 and 6827) the pay will commence from the date of enrollment only, and no additional remarks on roll will be necessary in their cases."

6832. "When National Naval Volunteers (Marines) are called into active service under the circumstances stated, service-record books will be made out as in the case of enlisted men in the regular service, showing the place of enrollment in the place provided for 'Place of acceptance for enlistment,' and the pay account record and other pay data filled out and kept up to date in the usual manner."

6833. "Commanding officers of posts or organizations to which members of the National Naval Volunteers (Marines) are attached will lend, through their noncommissioned staff, every assistance possible to commanding officers, clerks, and others of said force who may be charged with the duty of rendering pay rolls and other returns."

6834. "Commanding and pay officers should take care to distinguish between active service as National Naval Volunteers, and Militia on active duty for training only. In the latter case, separate rolls should be prepared in quintuplicate and all the certificates required by militia circulars furnished before payment can be made; and in such cases, the pay begins from date of reporting for duty under training and continues to date of detachment from said duty only, or as the act of August 29, 1916, provides: 'While in actual attendance at such school, college, or practical course of instruction.'"

6835. "Members of the National Naval Volunteers (Marines) when called into the regular service in time of war or emergency are subject to the laws and regulations for the government of the Navy, and hospital fund at the rate of 20 cents per month should be deducted from their pay." (M. C. O. No. 14, Series 1917.)

NAVY ACCOUNTS.

6900. No special authority is required by a paymaster of the Marine Corps to take up the pay accounts of officers and enlisted men of the Navy serving with Marine organizations. In such cases the receipt of transfer pay accounts is all that it desired. (See art. 4426, N. R. 1913.)

6901. Transfer pay accounts should invariably be furnished by officers of the Pay Corps of the Navy in the case of enlisted men of the *Navy* transferred to Marine organizations for duty and also when such men are transferred from one organization to another or from one paymaster to another as well as in the case of the transfer of an entire organization to which such men are attached. (Bu. Memo. 188, p. 4063.)

NONCOMMISSIONED OFFICERS.

7000. For complements and appointment of noncommissioned officers (see Marine Corps Orders, Pars. 123–132 and 167, of 1917).

7001. "The pay of the drum major shall be the same as that now established, or that may be hereafter established, for first sergeants in the Marine Corps of the same length of service." (Naval app. act, July 26, 1894; 2 Supp. R. S., 207.)

7002. "The gunnery sergeants of the Marine Corps shall hereafter receive the same pay, and be entitled to the allowances, rank, continuous-service pay, and retired pay of a first sergeant in said corps." (Naval app. act, Aug. 22, 1912; 37 Stat., 351.)

7003. Sergeant majors and quartermaster sergeants are entitled to the pay of regimental sergeants major and regimental quartermaster sergeants, United States Army, respectively. (6 Comp., 599, Jan. 10, 1900.)

7004. "Privates of the Army and Marine Corps while serving under appointments or warrants as sergeants or corporals of recruiting parties are entitled to the pay of sergeants or corporals while absent on account of sickness, leave, or furlough, not due to disease resulting from their own intemperate use of drugs or alcoholic liquors or other misconduct." (21 Comp., 269, Oct. 30, 1914.)

7005. When a noncommmissioned officer, while in arrest or confinement, is reduced by sentence of a court-martial, the date of the order publishing the sentence is the date of reduction. In all other cases reduction takes effect on the date of receipt of the order at the marine's station.

7006. "* * * An appointment can not be made retroactive so as to give pay before the appointment is actually made except by statutory authority * * *." (Bu. Memo. 153, p. 2852; Comp. Dec. Oct. 30, 1913.)

7007. "Noncommissioned officers reappointed will immediately assume the rank, insignia, and duties, and will be entitled to the pay of their respective grades, from the date of such reappointment. (I. 3583–7.)

7008. "Under section 17 of the act of February 16, 1909 (35 Stat., 621), the pay of the new rating to which an enlisted man is reduced by sentence of a summary court-martial becomes his proper pay on the date of the approval of the sentence by the senior officer present." (Bu. Memo. 119, p. 1665; Comp. Dec. Jan. 10, 1911.)

7009. Where changes in rank occur on pay rolls or pay vouchers the following should be noted under "Remarks": "Pro. (or Red.) to _____ (rank) _____ (date) _____, Ord. No. ____ (date)."

Where more than one rank is shown on pay rolls or individual vouchers the name should be entered once; each rank should be stated and the amount accruing for each rank should be entered separately in chronological order; starting with the rank held at the beginning of the period for which the voucher is rendered and ending with the rank held at the close of the period.

7010. (*a*) Quartermaster sergeants (Pay Department) will not, except in cases of emergency, be required to perform any duty not connected with the Paymaster's Department.

(*b*) The scope of professional examinations for quartermaster sergeants (Pay Department) shall be as follows:

A general knowledge of the work of the Paymaster's Department.

(1) The use of and the preparation of blank forms.

Familiarity with the instructions for the rendition of pay rolls, etc.

The laws of the Navy and Army relative to pay, and decisions affecting pay, etc.

(2) Proficiency in penmanship.

(3) A knowledge of arithmetic, including addition, subtraction, multiplication, and division, computation of interest, etc.

(4) Proficiency in spelling and letter writing, and a knowledge of Naval Regulations, relative to official correspondence.

In addition to the foregoing, the candidates should show by conduct record that they are otherwise qualified for a proper performance of their duties.

OATHS.

7100. "If an appointment provides that it shall take effect from a particular date named therein and the entrance upon duty, and the person accepts the same and enters upon duty or can be held to be on constructive duty, as in the case of a leave of absence, the oath can be taken any time before payment is demanded and, after being taken, the appointee is entitled to pay from the time of compliance with the terms of the appointment." (7 Comp., 45, Aug. 2, 1900.) The official form of oath required to be executed is shown in paragraph 701.

7101. "Judges advocate of naval general courts-martial and courts of inquiry, and all commanders in chief of naval squadrons, commandants of navy yards and stations, officers commanding vessels of the Navy, and recruiting officers of the Navy, and the adjutant and inspector, assistants adjutant and inspector, commanding officers, recruiting officers of the Marine Corps, and such other officers of the Regular Navy and Marine Corps, of the Naval Reserve Force, of the Marine Corps Reserve, and of the National Naval Volunteers as may be hereafter designated by the Secretary of the Navy, be, and the same are hereby, authorized to administer oaths for the purposes of the administration of naval justice, and for other purposes of naval administration." (Act of Mar. 3, 1901; 2 Supp. 1539, R. S. as amended by Act of Mar. 4, 1917).

7102. "* * * An officer of a staff department of the Marine Corps having charge of an office and not serving at a naval station or a headquarters, is considered a commanding officer within the purview of the act of March 3, 1901." (Letter M. G. C., Oct. 16, 1913.)

7103. "Any officer or clerk of any of the departments lawfully detailed to investigate frauds on, or attempts to defraud, the Government, or any irregularity or misconduct of any officer or agent of the United States, and any officer of the Army, Navy, Marine Corps, or Revenue-Cutter Service detailed to conduct an investigation and the recorder, and if there be none, the presiding officer of any military, naval, or Revenue Cutter Service board appointed for such purpose, shall have authority to administer an oath to any witness attending to testify or depose in the course of such investigation." (Act of Feb. 13, 1911, 36 Stat., 898–899.)

7104. "The practice of paying the salary of an officer for the day upon which he takes the oath of office, on the assumption that he enters upon the duties of his office on that day, is a rule of convenience which yields to the facts of a particular case." (4 Comp., 59, Aug. 12, 1897.)

ORDERS.

7200. When officers and others of the Navy or Marine Corps report for duty in accordance with written orders they shall present the orders to the officer to whom they report.

7201. Officers shall indorse upon the orders of those who report to them the fact that the person ordered has reported for duty, and the date and place at which he so reported. (See I. 703.)

7202. "A verbal order to perform shore duty on the island Guam does not entitle the officer receiving it to the additional pay provided for an officer detailed for shore duty beyond seas, nor to commutation of quarters if he is attached to a vessel." (17 Comp., 198, Sept. 26, 1910.)

7203. Orders properly indorsed or certified copies of orders should accompany the following forms when submitted for payment:

N. M. C. 425, Advance pay—Original order and 2 certified copies.

N. M. C. 421, Mileage—Original order and 2 certified copies.

N. M. C. 420, Travel expenses—Original order and 2 certified copies.

N. M. C. 420, Travel expenses—When repeater travel is performed on the same orders; original orders and 2 certified copies with first voucher; with vouchers thereafter the original orders only.

N. M. C. 426, Commutation for quarters—2 certified copies with first voucher and 2 certified copies with voucher when right is forfeited.

7204. Retired officers: Two certified copies of orders placing the officer upon the retired list with first voucher or card after retirement. Two certified copies upon assignment to active duty. Two certified copies upon relief from active duty.

OVERPAYMENTS.

7300. "A disbursing officer having made payments in accordance with decisions of the office of the Comptroller of the Treasury construing the act governing them is protected as to such payments by said decisions, and the amount so paid can not be disallowed in his accounts upon a different construction of law." (Bu. Memo. 71, p. 208; Comp. Dec. Jan. 21, 1907.)

7301. "A decision of the comptroller, which construes a statute to forbid payments of a certain class, should not be made retroactive; credit should be allowed for payments made before the date of the decision holding such payments to be legal which were made in good faith and sanctioned by Regulations as well as long practice." (Bu. Memo. 72, p. 225; Comp. Dec. Feb. 9, 1907.)

7302. If a request to stop an allotment is not acknowledged, it is the duty of the pay officer to make inquiry, and to take steps necessary to protect himself from liability. If he fails to do this, the pay officer is liable for overpayments made on allotment. (15 Comp., 306, Nov. 10, 1908.)

7303. Overpayments other than those excepted in article 4457, Naval Regulation, 1913, will invariably be disallowed.

7304. "A pay officer in possession of all the facts necessary to enable him to pay an enlisted man the correct amount due upon discharge is responsible for an overpayment made by him, even though the overpayment resulted from an erroneous balance transferred to him by the pay officer from which he received the account, due to the latter's failure to check the amount accrued at the date of the man's conviction of fraudulent enlistment as it was his duty to have done." (Bu. Memo. 133, p. 2017; Comp. Dec. Mar. 20, 1912.)

7305. "An enlisted man was discharged on account of physical disability with account overpaid $31.15 because of clothing bounty; some months later he again enlisted, but made no declaration at the time as to his former service in the Navy; the auditor disallowed the amount formerly overpaid ($31.15) in the pay officer's account. It is decided that the pay officer should not be charged with the amount in question, as notice was not received by him regarding requirement for a checkage." (Bu. Memo. 156, p. 2988; Comp. Dec. Feb. 13, 1914.)

7306. "Where a claimant has received an overpayment through common mistake in computation made both by the claimant in the claim presented and by the auditor in settlement, and there is no suggestion of fraud or suppression of facts, the payee is not chargeable with interest on such overpayment until notice is given and repayment demanded." (17 Comp., 706, Mar. 27, 1911.)

7307. "On January 3, 1912, an enlisted man was tried by summary court-martial and sentenced to loss of pay, which made his account overpaid; the sentence was approved January 6, 1912, and the pay officer notified and di-

rected to make checkage on January 9, 1912; in the meantime, on January 6, 1912, a properly authorized payment of pay had been made, and on January 8, 1912, the man deserted. It is decided that the pay officer should receive credit for the payment of January 6, 1912, as he had no knowledge at the time that the man had been tried by court-martial." (Bu. Memo. 149, p. 2699; Comp. Dec. July 15, 1913.)

7308. "Paymaster in the Navy held not liable on account of overpayment of nurse on leave with pay. For facts and reasons for conclusions, see decision." (21 Comp., 314, Nov. 16, 1914.)

7309. When, at other offices than headquarters, it may be found necessary to fix the responsibility for overpayments resulting from certification of officers submitting accounts, the paymaster concerned should, upon receipt of information contained in the memorandum of analysis of his account, or other authoritive data, furnish the certifying officer with an extract thereof, advise him that his comment is desired for reference to the Major General Commandant for determination of responsibility, and after having secured same, refer the case, with such comment as he may deem necessary, to the Paymaster, headquarters, for further action.

PAYMASTERS.

7400. "Any vacancy hereafter occurring in the lower grade of any staff department shall be filled by the detail of an officer of the line for a period of four years unless sooner relieved; any vacancy hereafter occurring in the upper grade of any staff department shall be filled by the appointment of an officer with the rank of colonel holding a permanent appointment in the staff department in which the vacancy exists, or of some other officer holding a permanent appointment in such staff department in case there be no permanent staff officer with the rank of colonel in that department, or of a colonel of the line in case there be no officer holding a permanent appointment in such staff department. Such appointments shall be made by the President and be for a term of four years, and the officer so appointed shall be recommissioned in the grade to which appointed." (Naval app. act, Aug. 29, 1916, 39 Stat., 610.)

7401. The Paymaster and Assistant Paymasters, United States Marine Corps, shall be stationed and perform duties as proscribed in articles 3535 and 3536, Naval Instructions, 1913.

7402. When the office of paymaster or assistant paymaster becomes vacant, by death or otherwise, in ships at sea, or on foreign stations, or on the Pacific coast of the United States, the senior officer present may make an acting appointment of any fit person, who shall perform the duties thereof until another paymaster or assistant paymaster shall report for duty, and shall be entitled to receive the pay of such grade while so acting. (1381 R. S. and R. 3007.)

7403. "Any person performing the duties of paymaster, acting assistant paymaster, or assistant paymaster, in a ship at sea, or on a foreign station, or on the Pacific coast of the United States, by appointment of the senior officer present, in case of vacancy of such office, in accordance with the provisions of section 1381, and not otherwise, shall be entitled to receive the pay of such grade while so acting." (1564 R. S. and R. 4403.)

7404. If a paymaster unable to settle his accounts shall, while of sound mind, have nominated in writing the person to be selected to have custody of the books, vouchers, and other papers, and to complete accounts, the senior officer present shall, unless manifestly contrary to the public interest, conform to such nomination, and shall inform the department without delay of his entire action in the matter; but nothing in this paragraph shall apply to a paymaster relieved from duty for misconduct. (R. 3006–4.)

7405. "The provisions in sections 1381 and 1564, Revised Statutes, for the appointment and pay under certain circumstances of acting pay officers are made applicable to the Marine Corps by section 1621, Revised Statutes."

7406. "A person appointed as an acting pay officer of the Marine Corps is entitled to the base pay of the officer for whom he acts but not to longevity

pay nor commutation for quarters of such officer." (22 Comp., 171, Oct. 5, 1915.)

7407. Every disbursing officer, in opening his first account and before issuing any checks, should furnish the depositary on whom the checks are to be drawn and all depositaries in his neighborhood with his official signature, duly verified by some officer whose signature is known to the depositary. (A. R. 594, 1913.)

7408. "Officers of the Paymaster's Department of the Marine Corps are required to furnish bonds for the faithful performance of their duties." (1383, 1560, and 3614, R. S., and act approved Mar. 2, 1895, May 27, 1908, and Aug. 24, 1912; I. 3901.)

7409. Any disbursing officer of the Paymaster's Department of the United States Marine Corps, when ordered to or while on expeditionary or other foreign duty outside the continental limits of the United States, or when stationed at places within the limits of the United States far removed from public depositaries, may keep, at his own risk, such moneys as may be intrusted to him for disbursement, provided that at no time should such funds exceed what would probably be required by him for disbursement for a period of three months. (Sec. Treas., July 24, 1916.)

7410. "Every disbursement of public moneys * * * made by a disbursing officer pursuant to an order of any commanding officer of the Navy shall be allowed by the proper accounting officers of the Treasury, in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of money * * * in conformity with it; and the commanding officer by whose order such disbursement * * * was made shall be held accountable for the same." (285 R. S.)

7411. An order by the Secretary of the Navy to an officer has been held to be within this section. If money is disbursed by an officer in faithful compliance with the Secretary's order, under this law the Secretary and not the officer must account and answer to the United States. (Op. of Dunlop, Circuit Judge, in U. S. *v.* Jones, 26 Fed. cas., No. 15493–a, p. 653.)

7412. In order to charge a commanding officer with a payment made by his order under section 285, Revised Statutes, it is necessary that there should be a compliance with the Navy regulation as to an order in writing. (8 Comp., 756, Apr. 30, 1902.)

7413. The approval of the commanding officer is sufficient for action by the pay officer. When the pay officer, however, is "ordered by his commanding officer to make an expenditure of money which the pay officer believes to be illegal or contrary to regulations," the latter shall state in writing the grounds on which he objects to obeying the order, and request that the order be reiterated in writing. On the receipt of such order the expenditure shall be made. (See R. 4309.)

7414. A pay officer making a payment assumes responsibility for its accuracy. Therefore, in withholding payment until the receipt of full information necessary to a correct settlement, the paymaster is doing no more than his duty and is acting strictly within his authority. If the commanding officer feels satisfied that a payment should be made in advance of the receipt of full information, he is at liberty to order said payment, assuming the responsibility therefore in accordance with section 285, Revised Statutes. (3 Comp., 449, Mar. 24, 1897.)

7415. A disbursing officer is not responsible for illegal payments made by him in good faith and in accordance with the certificate of another officer as to the facts. (9 Comp., 545, Apr. 10, 1903; see also Maj. Smith's case, 23 Ct. Claims, 452; 21 Comp., 314, Nov. 16, 1914; Comp. Dec., Nov. 21, 1914, file 26254–1672; 21 Comp., 357, Dec. 2, 1914. But see Comp. Dec. Mar. 26, 1914, App. No. 23482, file 26254–1451 : 2; Comp. Dec. Oct. 9, 1914, App. No. 23482, file 26254–1451 : 12; 21 Comp., 245, Oct. 23, 1914, modified by 21 Comp., 357, Dec. 2, 1914.)

7416. A Navy regulation requiring pay officers to disburse money under certain contingencies is an order of the Secretary of the Navy, and as such protects the pay officer from responsibility and is conclusive on the accounting officers. (30 Op. Atty. Gen., reversing 21 Comp., 554, 357, and 245.)

7417. In no cases shall money be paid to any other than the person against whose account the same is charged. (See R. 4384.)

7418. Whenever an officer has found it necessary to advance his private funds in order properly to perform his duty, such an advance is not regarded as voluntary or unauthorized, creating no liability on the part of the Government; but is an advancement rendered necessary by the exigencies of the situation for the existence of which the Government is responsible, and for which the officer is entitled to reimbursement. (8 Comp., 46, July 17, 1901.)

7419. A paymaster, when promoted, is entitled to increased pay from the date of his promotion. (See R. 4418.)

PAY CLERKS.

7500. The act of June 24, 1910 (36 Stat., 625), provides for each assistant paymaster of the Marine Corps one clerk, who is available for duty where his services are required, and who is entitled to receive the same pay, allowances, and other benefits as are now or may hereafter be provided for paymasters' clerks of corresponding length of service in the United States Army.

7501. By the act of June 3, 1916, pay clerks of the Army were given the rank, pay, and allowances of a second lieutenant. (See 23 Comp., 508.)

7502. When enlisted men accept appointments as pay clerks, their enlistments terminate on the date of taking the oath under such appointments. (R. 3561–3.)

7503. Acceptance of appointment and taking oath of office are necessary before a paymaster's clerk is entitled to pay and allowances of such. (Bu. Memo. 116, p. 1589; Comp. Dec. Oct. 11, 1910.)

7504. The paymaster's clerk in the Marine Corps shall, when appointed as such, at the discretion of the commandant of the corps, be stationed wherever their services may be required, and shall be considered as in all respects in the same status and on the same footing as are paymaster's clerks in the Army. (See R. 4142–5.)

7505. A pay clerk in the Marine Corps is entitled to allot his pay. (Comp. Dec. Mar. 9, 1911; Bu. Memo. 121, p. 1699.)

7506. A pay clerk of the Marine Corps is entitled to the same allowances, etc., as a second lieutenant of the Army and therefore is entitled to mileage for travel performed under competent orders, without troops, at the rate of 7 cents per mile, and no more; distances to be computed over the shortest usually traveled routes. (Act June 12, 1906, 34 Stat., 246; act June 24, 1910, 36 Stat., 625; act Aug. 24, 1912, 37 Stat., 575.)

7507. A pay clerk is an officer within the meaning of the leave laws contained in section 1265 of the Revised Statutes and the act of July 29, 1876 (19 Stat., 102). (18 Comp., 564, Feb. 3, 1912.)

7508. A paymaster's clerk of the Marine Corps detailed to act as an assistant paymaster in accordance with the provisions of article 3306, Navy Regulations, 1913, is entitled to the pay of the grade of the assistant paymaster in whose place he is acting, but not to the increase for longevity nor to additional commutation of quarters and heat and light. (Bu. Memo. 176, p. 3803; Comp. Dec. Oct. 5, 1915.)

PAYMENTS.

7600. Payments to officers and civil employees will be made on individual vouchers (Forms N. M. C. 426 and N. M. C. 428), and will ordinarily be made by check forwarded direct to the officer or employee concerned.

7601. Payments will be made monthly or, if any so desire, semimonthly. (I. 3535–2.)

7602. Payments to enlisted men will be made on pay rolls, with the following exceptions: Enlisted men on detached duty, on recruiting duty, and those on duty in staff offices and depots of supplies, who will be paid on individual vouchers (Form N. M. C. 731); enlisted men discharged, who will be on Form N. M. C. 423 (final settlement).

7603. Enlisted men of the Marine Corps serving at navy yards or barracks shall be paid monthly. (I. 3564.)

7604. When the payment of a command is to be made in person by a paymaster of the Marine Corps, the commanding officer should provide a room of suitable size and the necessary tables, chairs, and stationery. No collections will be permitted in this room if they cause confusion, delay the payment, or interfere in any way with the officer making the payment. Men to be paid should be advised, prior to the time for payment, as to the relative position of their names on the pay roll, and the command should be formed accordingly, each man being instructed to answer "here" and step up to the pay table promptly when his name is called.

7605. Men who are not to be paid should not be in line. All men who have signed for pay, and whose duties do not make it impracticable, will be required to be present at the pay table for payment. Men absent from the pay table when their names are called will not be paid unless such absence is excusable.

7606. Funds left at the post for delivery to men should be returned to the paymaster within three days unless payment is made within that time.

7607. Prior to the payment of the command the commanding officer should have prepared, on Form N. M. C. 430, a list of men who have signed for pay but who will not be present at the pay table, and an envelope for each of these men, showing the pay-roll number, name, rank, and amount to be paid.

7608. At the time of the preparation of this form it will be completed to show the officer to whom the commanding officer delegates authority to receive and receipt for such funds as may be left by the paymaster for such men as are to be paid but are excusably absent from the pay table. If the commanding officer, himself, desires to receive and receipt for such funds, that part of the form intended for the delegation of authority will be removed.

7609. When this receipt is signed by the commanding officer in person the delegation of authority to receipt for funds may be torn off and not used.

7610. Either the commanding officer, or an officer designated for the purpose, will be present at the pay table to witness the payment. After all the men have been paid the witnessing officer will sign the certificate in the roll.

7611. A memorandum copy of this receipt (N. M. C. 430) should be retained at the post for reference. Commanding officers will not hold the money herein at their discretion, but will return the money and the pay roll to the paymaster unless payment can be made within a reasonable time, not exceeding three days. Form N. M. C. 431 should be used for this purpose.

7612. Where funds are turned over for delivery as indicated, the pay roll will be left at the post and not witnessed until after the disposition of the above amounts.

7613. At posts where the paymaster pays in person, and it is necessary to leave funds with the commanding officer for delivery to individuals who are absent for cause from the pay table, a receipt therefor should be taken on Form N. M. C. 430.

7614. In the absence of proof to the contrary, the witnessed signature upon the pay roll furnishes conclusive evidence that an enlisted man received the amounts charged against his account. (Comp. Dec. Apr. 29, 1913.)

7615. The unsupported statement of a claimant that he did not receive an amount of money as pay which was charged to him on the pay roll is insufficient to contradict the record of his unaltered signature to his account on the roll. (Bu. Memo. 149, p. 2694; Comp. Dec. July 11, 1913.)

7616. Payments should be made as soon after the close of each month as practicable. (A. R. 1316, 1913.)

7617. Payments made by a paymaster in person will be made in cash. Men absent from the post on detached duty, or those under treatment in a naval hospital, may be paid by individual check.

7618. No payment of money shall be made to any enlisted person of the Navy or Marine Corps under treatment at a hospital without the approval of the medical officer in command thereof. (R. 3669–5.)

7619. Payments by individual check may also be made in cases where it is impracticable to make payment otherwise. Individual checks for payment of enlisted men will be forwarded by registered mail to the commanding officer of the post for delivery to the men so to be paid. Form N. M. C. 329 will be used for this purpose.

7620. No receipt shall be required or taken for payments made by check, on account of pay; but a description of each check so issued should be entered in the proper account on the voucher.

7621. In cases where it is impracticable for a paymaster to make payment in person, a check for the entire amount to be paid in cash, together with a schedule of change required, should be forwarded to the commanding officer, with a letter of transmittal (Form N. M. C. 429). The check should be drawn to the order of the paymaster and indorsed by him to the order of the commanding officer, e. g., "Pay to the order of _____, U. S. M. C., for pay roll of _____ (organization to be paid) _____ for, _____, 19__." The check should be cashed in the required denominations by the commanding officer, and payment should be made by the latter as the paymaster's deputy.

7622. Form N. M. C. 429 (letter transmitting check for settlement of pay roll) should be returned with the signed roll by the officer making the payment

to the paymaster immediately after payment. Total refunds of sums not delivered should, if returned by check, accompany this form. Where refunds are to be deposited at nearest public depository the return of this form should not be delayed therefor, but this fact should be indicated in place provided. This form should show in detail pay-roll number, name of man, amount not delivered in each case, and under the head of "Remark" the cause of non-delivery should be indicated, viz, transferred (T); deserted (R); died (DD); absent without leave (A); sick in hospital (SH); confined (C); awaiting trial court-martial (GCM) or (SCM); in hands civil authorities (CA), giving date in figurees, i. e., 8/9/16.

7623. An officer acting as the paymaster's deputy should make payments immediately after the check is received and should not hold any of the money at his discretion, but should return the money and the pay roll to the paymaster as provided, unless payment can be made within a reasonable time, not exceeding three days.

7624. Should a marine die or desert in the interval between the signing of the pay roll and the receipt of the money at the post from the paymaster, the check or cash should be returned immediately to the paymaster. The same course should be pursued should a marine decline to receive his pay, or if for any reason it should be impracticable to deliver it to him in person.

7625. Where it is impracticable for the paymaster to make payment in person, or where difficulty may be encountered in cashing checks, payment may be made by shipment of cash by express.

7626. The following instructions will be observed in the forwarding of cash for the payment of troops at a post or station not visited in person by the paymaster, and in the receipt and distribution of such cash at the posts or stations where payments are to be made:

7627. The paymaster, in the presence of at least one witness, will personally place in each envelope the exact amount of money due each marine whose name appears on the pay roll, seal the same, see that the name of the marine and amount inclosed are marked on the envelope, and that the sealed envelopes are inclosed in one sealed package, upon the outside of which will be indorsed—

1. Name of organization.
2. Number of sealed envelopes inclosed.
3. Total amount of pay due and remitted.
4. Signature of the paymaster.

The following is a specimen indorsement:

For the Commanding Officer,

Naval Prison, Navy Yard,

Portsmouth, N. H.

Contents:

Pay for M. D., N. P., Portsmouth, N. H., for Dec., 1915. 150 sealed enevelopes, $2,813.12.

(Sgd.) JOHN DOE,
Captain, Asst. Paymaster,
U. S. Marine Corps.

7628. All the packages containing sealed envelopes for the several organizations, completed and indorsed as above, will be made up into one or more parcels and sealed by the paymaster. Upon the outside of each parcel will be

marked the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the paymaster will append thereto his signature.

7629. The consolidated parcels thus marked and addressed to the commanding officer will be forwarded by express at carrier's risk to its destination.

7630. At places beyond express delivery the commanding officer, when notified by the paymaster that funds sent by express are to be expected, will send an officer with a suitable guard to receipt for the express parcel and convey it to the post.

7631. When the express parcel (or parcels) is received at the post or other organization it will be opened in the presence of witnesses by the commanding officer, who will observe the condition of the seals, verify the number of company and detachment packages, and see that the marking upon them conforms to these instructions. When practicable the seals will be removed intact and retained until the payment is completed and found correct. The separate sealed packages containing the pay for the several companies and detachments will then be delivered to the officer designated to pay the command for distribution, which will be made as soon as practicable thereafter; but in no case will such distribution be deferred more than 24 hours. The commanding officer will be responsible for the safe-keeping of the packages of funds from the time of their receipt at the post or other organization until they have been thus turned over for distribution.

7632. When a company or detachment is paraded for pay, the officer designated to pay the command will open the package containing the pay for that company or detachment in the presence of at least one witness, who shall be a commissioned officer. The number of sealed envelopes purporting to contain the pay of individual marines will be counted, and the agreement of this number with the record made by the paymaster upon the wrapper will be verified by comparison with the pay roll before the distribution begins. As each man's name is called the envelope bearing the man's name will be opened, its contents verified by comparison with the marks on the envelope and with the pay roll, and the money handed the marine by said officer, all in presence and under the personal observation of the officer designated to witness the payment.

7633. Should there be a deficiency it will be so certified on the roll by the paying and verifying officers, and the envelope will be resealed without taking anything from it, and returned to the paymaster unless the amount should be offset by finding a surplus in another envelope. Should there be an excess the surplus will be returned to the paymaster. In each case a statement of the facts, with appropriate certificates, will be sent to the paymaster by the commanding officer.

7634. "In case of error or informality a statement of the facts as found to exist will be immediately indorsed upon the envelope or wrapper, as the case may be, and the officers present will certify to the correctness of the statement and lay the same before the commanding officer." (Par. 108 (10), M. C. O. 1917.)

7635. Money sent to an officer for delivery to a soldier who deserts before its receipt can not be used by the officer to settle the soldier's debts. (Digest Comp., 1902, p. 127.)

7636. Where the company commander has made a technical delivery of the pay to the soldier it is to be viewed as having been constructively placed in the soldier's possession and may be used to liquidate post exchange dues and similar authorized indebtedness. Any balance remaining should be deposited as "effects of deserter." (J. A. G., Feb. 3, 1907, and Oct. 12, 1909; P. M. G. O., 60190 and 77593.)

7637. Should the date of desertion antedate the date of payment of the command there can be no actual or technical delivery of the pay. (P. M. G. O., Apr. 8, 1908, 63090.)

7638. Payments to enlisted men on detached duty at headquarters, in the several staff offices and depots of supplies of the Marine Corps will be made on individual vouchers (Form N. M. C. 731), on which vouchers payment will also be made of extra duty pay and commutation of quarters, fuel, light, and rations. Duplicate certified copies of the order of the Major General Commandant, detailing the man concerned to staff duty, etc., should be attached to the first claim submitted on this form.

7639. Enlisted men on detached duty in staff offices and depots may be paid semimonthly, if any so desire, and the mid-monthly payments will be made by check on special money requisition (Form N. M. C. 732), certified and approved by the respective officers in charge of the several offices, or depots, and the amount of the payment charged on the monthly voucher, which must be properly prepared and filed with the paymaster concerned at the close of the month.

7640. Should any man on such a status die or desert before he signs and submits his monthly pay voucher, the officer in charge will prepare and certify the same in the space provided, and transmit it with a copy of the transfer clothing account to the paymaster concerned, in lieu of Form N. M. C. 90, closing account for settlement; and on receipt thereof, the paymaster concerned will as usual transfer the account to the Auditor for the Navy Department, or to the deserters' roll, respectively.

7641. Where men are transferred from duty involving the payment of extra duty pay and commuted allowances to similar duty at another office paid by a different paymaster, or to ships or stations for regular duty involving a discontinuance of the extra pay and commuted allowances, they will invariably submit proper voucher on N. M. C. 731 to include all pay and allowances to the data of transfer, inclusive; and the paymaster concerned will, if practicable, pay them, or, if this is not practicable, settle with them, in full, to include said date; the man's commanding officer to be promptly notified by the paymaster in order that he may make proper record in the service-record book of the payment, or settlement, to include the date of transfer prior to transmitting the book to the new station.

7642. In order that prompt record may be made in the service-record books of the monthly settlements with enlisted men on detached duty, the paymaster concerned will also notify the respective commanding officers or officers in charge, monthly, as soon as practicable after payment is completed of the regular monthly payments made by him on N. M. C. 731.

7643. Payments to enlisted men on recruiting duty will be made on individual vouchers (Form N. M. C. 731), on which vouchers payment will also be made of commutation of quarters, rations, and heat and light.

7644. Pay checks for enlisted men of the Marine Corps on recruiting duty who are on detached service at a place where no officer is stationed will be sent to the men direct by the paymaster carrying the accounts, the receipt of check to be acknowledged through the man's commanding officer. (I. 3535–4.)

7645. In order that the above may be carried out recruiting officers forwarding vouchers should forward therewith a list showing the names and addresses of the men so to be paid.

7646. Except at posts or stations where a paymaster or S. D. A. of an expeditionary force or advanced base organization is located payments will be made at posts, stations, etc., on the west coast of the United States by the assistant paymaster, Marine Corps, 36 Annie Street, San Francisco, Cal.; at posts, stations, etc., east of the Mississippi River and in or north of Philadelphia, Pa., by the Assistant Paymaster, Marine Corps, 291 Broadway, New York, N. Y.; and at all other posts, stations, etc., in the United States by the office of the Paymaster, Headquarters, Marine Corps, Washington, D. C.

7647. The Eastern, Central, and Southern Recruiting Divisions will be paid by the Assistant Paymaster, 291 Broadway, New York, N. Y., and the Western Recruiting Division by the Assistant Paymaster, 36 Annie Street, San Francisco, Cal.

7648. Men on furlough who desire to be paid should apply to their commanding officer, and, if approved by the latter, payment will be made by individual check of such amounts as he may approve for settlement. These checks will be forwarded to the commanding officer for delivery to the men concerned. (Par. 3, endorsement (1st), the Paymaster, No. 32413, Sept. 8, 1916.)

7649. Commanding officers of marines ashore and afloat charged with the keeping of the "service-record book" of any marine should immediately after payment of each monthly pay roll cause to be entered and verified without delay, in the space provided in the service-record book, "a record of the payment or settlement as shown by the pay rolls as audited and settled by the paymaster concerned," entering balance "Overpaid" or "Unpaid," if any, and if none entering by means of stamp the words "Paid in full" through the space provided for the entering of such balances. To prevent alterations or erasures where balances are shown care should be taken at the time of transfer to see that such balances agree with the pay roll upon which last settlement appears. If transfer occurs after submission of the pay roll but before settlement is made the amount stated for payment should be shown in the "service-record book" as "due and unpaid," and in the event that an error is developed upon the paymaster's audit of the roll in any balance overpaid or unpaid, so noted in the "service-record book," the paymaster concerned should immediately, upon being informed of the transfer, request a checkage or credit of the necessary amount properly to adjust the error in question.

7650. In no case shall money be paid to any other than the person against whose account the same is charged. (R. 4384 (3).)

7651. A disbursing officer of the Government is not authorized to make payment in cases involving disputed questions of law or fact, the proper procedure being for the department concerned to send all such cases to the proper auditor of the Treasury for direct settlement.

7652. A disbursing officer of the Government is authorized to make payments only to creditors of the Government.

7653. "Where the responsible administrative officer has certified that a certain amount is due to a particular public creditor the proper disbursing officer should make payment thereof to the creditor or his legal representative, and is not authorized, under the order of a court in which the Government has filed a bill of interpleader, to pay said amount into the registry of the court." (22 Comp., 350, Jan. 29, 1916.)

7654. "A disbursing officer having made payments in accordance with decisions of the Office of the Comptroller of the Treasury construing the act governing them is protected as to such payments by said decisions, and the amounts so paid can not be disallowed in his accounts upon a different construction of law." (Bu. Memo. 71, p. 208; Comp. Dec. Jan. 21, 1907.)

7655. The principles enunciated in decisions of the comptroller are applicable to all cases arising under statutes therein construed whether occurring before or after the date of the decision (12 Comp. 745, June 5, 1906); but where payments had been made in good faith in accordance with regulations and long practice a disbursing officer was held not responsible for those made prior to date of decision. (Bu. Memo. 72, p. 225; Comp. Dec. Feb. 9, 1907.)

7656. A disbursing officer is responsible for illegal payments made through failure to take advantage of records from which reliable information may be had. "The accounting officers have no authority to give credit for illegal payments though claimed on equitable grounds." (Bu. Memo. 66, p. 145; Comp. Dec. Aug. 23, 1906.)

7657. A disbursing officer is entitled to credit for proper payment to an enlisted man who has fraudulently enlisted, where payment was made without knowledge of the fraud and prior to the recision of the contract by the Government. (11 Comp., 710, May 31, 1905.)

7658. "A pay officer is not responsible for payments made to a man held for trial for fraudulent enlistment, who was later tried and convicted, when there was no evidence that the pay officer received any notice that the man was being held for trial or that there was anything to put him on his inquiry in regard to the matter before making said payments." (Bu. Memo. 98, p. 1044; Comp. Dec. Apr. 28, 1909.)

7659. "A pay officer in possession of all the facts necessary to enable him to pay an enlisted man is responsible for an overpayment made by him even though the overpayment resulted from an erroneous balance transferred to him by the pay officer from whom he received the account." (Bu. Memo. 133, p. 2017; Comp. Dec. Mar. 30, 1912.)

7660. "Disbursing officers are not required to make payments on merely formal evidence. If they are not satisfied that the facts are in substance such as to justify payment they are authorized and it is their duty to require reasonable explanation or further evidence." (5 Comp., 410, Jan. 25, 1899; 14 Comp., 328, Nov. 29, 1907.)

7661. "A paymaster may of course use his own judgment as to the evidence upon which he will make payments, but the payments are made at his risk, and in failure to take advantage of the records from which reliable information may be had he increases the danger of making illegal disbursements." (Bu. Memo. 66, p. 146; Comp. Dec. Aug. 23, 1906.)

7662. No trustee process, garnishment, injunction, or attachment can be recognized by officers of the Government in respect to moneys due creditors of the United States. (Digest 2d Comp., sec. 109, ed. 1869.)

7663. Where the law itself has been changed relating to payments of a certain class the new law governs from the date it goes into effect and any payment made contrary thereto, although in accordance with previous practice, must be held to be illegal and credit therefor denied by the accounting officers. (Bu. Memo. 75, p. 333; Comp. Dec., May 27, 1907.)

7664. "Payments made on the next to the last day of a month when the last day falls on Sunday or a legal holiday are not authorized by law, and where a disbursing officer makes such payments he does so at his own risk." (11 Comp., 86, Aug. 15, 1904.)

7665. "Although an officer or employee may be unable to receipt for his salary there is no authority of the law for its payment to his wife upon her receipting in his name." (1 Comp., 268, Mar. 5, 1895.)

7666. "The provision in section 3477, Revised Statutes, relative to the transfer and assignment of claims against the United States, is applicable to orders given by employees of the United States to disbursing officers for the payment of their salaries or a part thereof to a third person, and disbursing officers are *not* authorized to honor such orders unless they are executed in the form and manner prescribed by said section." (11 Comp., 790, June 24, 1905.)

7667. "No money shall be paid to any person for his compensation who is in arrears to the United States until he has accounted for and paid into the Treasury all sums for which he may be liable." (1766 R. S.)

7668. When a marine detachment is ordered on shore to duty requiring the services of a marine pay officer the accounts of such officers and enlisted persons of the Navy as accompany and are attached to said detachment shall be regularly transferred to and carried by the marine pay officer, and they shall be paid in the same manner as the officers and men of the Marine Corps with whom they are serving. (R. 4426.)

7669. All officers of the Paymaster's Department, including those serving under that department under temporary detail, are required in each case where they decline to settle a claim presented to them, orally or in writing, to report their action by letter to the office of the Paymaster, Headquarters, Washington, D. C., giving the reasons therefor and transmitting therewith, if practicable, the original papers upon which the claim is based or copies thereof. In case it is not practicable to furnish either the original papers or copies a complete statement of the facts will suffice.

7670. But this is not to be construed as applying to claims which are paid in part and concerning which the deduction of part of the claim appears in accounts submitted by paymasters through the office of the Paymaster.

PAY, OFFICERS.

7700. The pay of officers in the Marine Corps as provided by law is as follows:

Grade:	Pay.
Major general, commandant	$8,000
Brigadier generals, line and staff	6,000
Colonels, line and staff	4,000
Lieutenant colonels, line and staff	3,500
Majors, line and staff	3,000
Captains, line and staff and leader of band	2,400
First lieutenants	2,000
Second lieutenants	1,700

(R. 4441–2.)

7701. "The officers of the Marine Corps shall be entitled to receive the same pay and allowances * * * as are or may be provided by or in pursuance of law for officers * * * of like grades in the infantry of the Army." (1612 R. S.)

7702. "Officers traveling abroad or residing in remote parts of the country for their own pleasure or convenience, where the ordinary methods of payments can not apply, must themselves bear the delay, inconvenience, and expense which may be caused thereby, and they must also evidence the fact of their right to pay by their official signature made on the date to which payment is desired. This, however, does not apply to officers on duty at places where it is necessary that their accounts be kept by officers of the Pay Corps stationed elsewhere; in such cases checks for pay being forwarded on the date pay is due without evidence from the officer to whom it is due that he is on that date entitled to it." (R. 4385.)

7703. An officer who does not wish to draw his pay need not present his voucher; but an officer who does not submit a voucher for a period already covered in the accounts of the disbursing officer can not draw pay on a voucher for a period subsequent to that for which he has not been paid before submitting a voucher and being paid for the period in arrears. Accounts must be stated consecutively and the paymaster's records must show consecutive settlement, not skipping any period from the time the officer's account is taken up until it is transferred.

PAY, ENLISTED MEN.

7800. "The enlisted men of the Marine Corps shall be entitled to receive the same pay and bounty for reenlisting as are or may be provided by or in pursuance of law for * * * enlisted men of like grades in the infantry of the Army." (1612 R. S.)

7801. Sergeants major and quartermaster sergeants are entitled to the pay of regimental sergeants major and regimental quartermaster sergeants, United States Army, respectively. (R. 4442–3b.)

7802. "That the pay of drum major shall be the same as that now established, or that may be hereafter established, for first sergeants in the Marine Corps of the same length of service." (Naval app'n act approved July 26, 1894; R. 4442–3c.)

7803. "Gunnery sergeants have the rank and allowances, including continuous-service pay, of a first sergeant and pay at the rate of $45 per month." (Personnel act, Mar. 3, 1899, and act Aug. 22, 1912; R. 4442–3d.)

7804. The base pay of enlisted men of the Marine Corps during first enlistment as provided by law is as follows:

Sergeant major	$45.00
Quartermaster sergeant, and quartermaster sergeant (Pay Department)	45.00
First sergeant	45.00
Drum major	45.00
Gunnery sergeant	45.00
Sergeant	30.00
Corporal	21.00
Drummer	15.00
Trumpeter	15.00
Private	15.00

7805. The pay of members of the United States Marine Band is fixed by the act of August 29, 1916 (39 Stat., 612), as follows:

Second leader of band	$150.00
Principal musicians	125.00
Musicians, first class	100.00
Musicians, second class	85.00
Musicians, third class	70.00

The musicians of the Marine Band receive no increase of pay on account of length of service. The second leader of the band is entitled to the continuous-service pay of a regimental sergeant major (5 Comp., 745, and Comp. Dec. June 30, 1908).

7806. "Any private soldier, musician, or trumpeter honorably discharged at the termination of his first enlistment period who reenlists within three months of the date of said discharge shall, upon such reenlistment, receive an amount equal to three months' pay at the rate he was receiving at the time of his discharge." (Act May 11, 1908, 35 Stat., 110.)

7807. Nothing contained in the act of May 11, 1908, shall be construed so as to reduce the pay or allowances authorized by law on that date for any enlisted man of the Marine Corps. (See R. 4442–5.)

7808. "Nothing herein contained shall be construed so as to reduce the pay or allowances now authorized by law for any * * * enlisted man of the Army." (Act May 11, 1908, 35 Stat., 110.) This applies only to men who were in the service on May 11, 1908, by virtue of having enlisted prior to such date.

7809. The pay proper of all enlisted men serving beyond the limits of the States comprising the Union and the Territories of the United States contiguous thereto shall be increased 20 per cent over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto (both dates inclusive). (Act Mar. 2, 1901, 31 Stat., 903.)

7810. The act of August 24, 1912, provides that hereafter the laws allowing increase of pay to officers and enlisted men for foreign service shall not apply to service in the Canal Zone, Panama, or Hawaii, or Porto Rico.

7811. The act approved March 3, 1915, provides that the increased compensation as now fixed by law for the Marine Corps for foreign shore service shall hereafter be paid to the officers and enlisted men of that corps while on sea duty, in the same manner and under the same conditions as is provided by the act approved May 13, 1908, for officers of the Navy.

7812. Hereafter enlisted men of the Navy or Marine Corps, while detailed for duty involving actual flying in aircraft, shall receive the pay and the permanent additions thereto, including allowances, of their rating and service, or rank and service, as the case may be, plus 50 per cent increase thereof. (Act Mar. 3, 1915.) This increase is computed on base pay, pay for good-conduct medals, and continuous-service pay only, but not computed on sea or foreign service pay. (22 Comp., 11.) Men are entitled to increase while on furlough. (See Bu. Memo. 162, p. 3333; Comp. Dec. Aug. 14, 1914.)

7813. "An enlisted man of the Navy designated for duty involving actual flying in aircraft who was ordered 'for special temporary duty under instruction in the construction and design of gasoline engines,' which duty did not involve actual flying in aircraft, is not entitled to the additional pay authorized by the act of March 3, 1915, for aviation duty." (MS. Comp. Dec. Jan. 25, 1917.)

7814. Pay for good-conduct medals or bars is a permanent addition to pay, not depending on detail or special assignment. (21 Comp., 848, June 4, 1915.)

7815. The following forms and monthly amounts of additional pay are authorized:

Mess sergeant	$6.00
Cooks, first class	10.00
Cooks, second class	8.00

Cooks, third class	$7.00
Cooks, fourth class	5.00
Messman	5.00
Gun pointers:	
Heavy gun pointers—	
First class	10.00
Second class	6.00
Intermediate gun pointers—	
First class	8.00
Second class	4.00
Secondary gun pointers—	
First class	4.00
Second class	2.00
Signalmen, first class	3.00
Signalmen, second class	2.00
Signalmen, third class	1.00
Expert riflemen	5.00
Sharpshooters	3.00
Marksman	2.00
For each good-conduct medal, pin, or bar	.82½
Members of Marine Band for playing at White House and public grounds	4.00
Certificate of merit (awarded in United States Army)	2.00
Navy mail clerks (same rates as Navy).	

7816. The pay of an enlisted man when at a hospital in the United States ceases when his term of enlistment expires. When at a hospital on a foreign station his pay continues until he is regularly discharged from the service, even after his term of enlistment has expired. (See R. 3582.)

7817. An enlisted man "captured by the enemy" shall be entitled to receive during his captivity, notwithstanding the expiration of his term of service, the same pay and allowances to which he may be entitled while in the actual service of the United States. (1288 R. S.)

7818. An enlisted man arrested by civil authorities, admitted to bail, and his trial indefinitely postponed, it being apparently not the intention of the authorities to prosecute the case, is entitled to pay from the date of his arrest (10 Comp., 490, Dec. 22, 1903.)

7819. A soldier arrested and convicted by civil authorities while on furlough is entitled to pay until expiration of said furlough. (9 Comp., 253, Dec. 12, 1902.)

7820. Pay and allowances due a soldier at date he was withdrawn from service by civil authorities can not be disallowed because of conviction of crime by such authority. (2d Comp., Mar. 17, 1879; 9 Comp., 249, Dec. 12, 1902.)

7821. "A fraudulent contract of enlistment is not void but avoidable only at the option of the Government. The Government on becoming cognizant of the fraud may avoid the contract, or waive the objection and allow it to stand, in which latter case the accepted service is as legal as that of any other soldier. Where the fraudulent character of an enlistment contract did not become known until after a part of it had been executed, *held*, that while the same, as to its

unexecuted portion might legally then be avoided and terminated, yet, as to the part executed, it was a valid contract." (Digest J. A. G., Army, 1901, 1415; 12 Comp., 326, Nov. 25, 1905; 12 Comp., 445, Feb. 6, 1906.)

7822. A soldier serving in fraudulent enlistment who deserted from the Army, surrendered to the Marine Corps, served sentence for desertion in said corps, returned to military control, was tried and found guilty of fraudulent enlistment, but not guilty of desertion, and sentenced to forfeit a portion of his pay for six months, is entitled to his pay and allowances except during the time he was absent. (Comp. Dec. Jan. 31, 1907.)

7823. It is well settled that an enlisted man whose enlistment is procured by fraud, unless the Government waives the objection and allows the enlistment to stand, is not entitled to any arrears of pay and allowances for the service under the fraudulent enlistment. (12 Comp., 326, Nov. 25, 1905.)

7824. It has, however, been the practice not to charge against amounts subsequently due an enlisted man the sums actually paid him as pay and allowances during a fraudulent enlistment. (12 Comp., 445, Feb. 6, 1906; 14 Comp., 267, Nov. 8, 1907.)

7825. The continuance of an enlisted man in service after the discovery of fraud in his enlistment without directing trial by court-martial was a waiver of such fraud, and he is entitled to retain pay received and to receive arrears unpaid. (14 Comp., 267, Nov. 8, 1907.)

PAY ROLLS.

7900. All officers, noncommissioned officers, and others that may be concerned in the preparation of pay rolls are enjoined to exercise every care that it be made complete, and in accordance with the Instructions for the Preparation of Pay Rolls as published, and amended by the Headquarters, United States Marine Corps, from time to time. It is not only the guide for immediate payment of the troops interested, but, when filed in the Treasury Department, it will become the record to which reference will thereafter be made in the investigation and settlement of all claims or questions affecting officers and men whose names are borne on the rolls and their heirs for the period covered by it.

7901. Pay rolls and vouchers of every description should be prepared in black ink only. Corrections made by the paymaster should be noted in red ink.

7902. Commanding officers of marines or other officers charged with the rendition of pay rolls, *except those rendering rolls to the Headquarters Office of the Paymaster's Department, Washington, D. C.*, should retain the third copy of the pay roll until the preparation of the pay roll for the next succeeding month shall have been completed. The third copy of the pay roll for the preceding month should then be forwarded on the first day of the month when the current roll is sent in for audit and settlement to the paymaster of the ship or station by whom the original was paid.

7903. The paymaster receiving these retained rolls should compare them with the originals and certify in the place provided thereon that they are true copies of the rolls upon which payment was made, whereupon he should transmit the third copies of all of said rolls with the originals as a part of his returns for the month in which they were paid to the Paymaster.

7904. Commanding officers of marines afloat should forward the third copy of their pay rolls promptly after payment to the Paymaster, via the Bureau of Supplies and Accounts.

7905. Where circumstances make it necessary for pay officers of ships to pay marines at shore stations and they are furnished with the third copy of rolls pursuant to the instructions contained herein, after comparing and certifying the roll they should forward the same without delay to the Paymaster via the Bureau of Supplies and Accounts.

7906. A fourth copy of pay rolls for retention at the post will not be necessary, as such data as may infrequently be needed for future verification or reference should be made on the pay roll data cards, which are supplied by the paymaster's department to all commanding officers desiring them.

7907. Should it be necessary at any time to know the exact state of facts and the precise state of a man's account as it appeared on the pay roll, such

can be had upon application to the proper officer of the paymaster's department for a certified extract or transcript from the account as it is shown on the roll.

7908. Commanding and other officers charged with the rendition of pay rolls should see that they are completed on the *last* day of the month.

7909. All pay rolls should be forwarded to the paymaster concerned *on the first day* of the month succeeding that for which the roll is rendered.

7910. Before certifying pay rolls, the mustering officer should satisfy himself that all necessary data is entered thereon, especially all facts authorizing checkages of accrued pay for lost time in absences without leave or from duty. Particular care should be exercised to insure the entry of the substance of sentences by courts-martial approved on or near the last day of the month which necessitates checkages on said rolls for losses of pay as adjudged in approved sentences.

7911. Pay rolls should not be folded when preparing them for mailing. They should be either securely placed in tubes or rolled in heavy paper. In mailing rolls to the paymaster *or audit prior to payment*, such rolls should not be forwarded by registered mail.

7912. Pay rolls should be prepared at the end of each month and promptly submitted to the paymaster carrying the accounts. For instructions regarding the handling of marine pay rolls aboard ship see I. 3645 and paragraph 1211, Manual for Pay Officers Afloat.

7913. Upon receipt of the original roll from the paymaster to whom it has been rendered the differences noted in the paymaster's statement on the original roll should be entered on the memorandum roll of the post.

7914. Where a difference appears in the amount "due and paid" between an account on the roll as submitted to the paymaster and as returned by him, the witnessing officer should enter in the signature column in each case: "Certified as paid $_____" and add his initials, if paid in cash. The original roll, before being returned to the paymaster after the payment should be signed by the witnessing officer.

7915. When paid in cash:

(*a*) The accounts of all men paid should be stamped "Paid."

(*b*) The accounts of all men who sign the roll for pay but for any reason are not paid should be stamped "Not paid."

(*c*) The word "paid" or "not paid," as the case may be, should be stamped in the *signature* column, in close proximity to the "Due and paid" column.

7916. Care should be taken to avoid stamping as "Paid" the accounts of men not present at the pay table. No man's account should be so marked until the money is actually turned over to him.

7917. Before returning the original roll to the paymaster after the payment has been completed, as far as practicable, the record of settlement in service-record book should be immediately made and the roll gone over carefully to see that those accounts marked "Not paid" are accounted for on Form N. M. C. 430, in returning the amount of the refund from the roll. Where men die, desert, or are transferred between the time of the signing of the roll and receipt of funds from the paymaster, the amounts due such men should be refunded to the paymaster, without deductions, as soon as practicable after the command has been paid. Their accounts as shown on the roll should be stamped "Not paid."

7918. The clerk in charge of the preparation of the pay rolls of a post, company, or detachment, should be provided with suitable space in the files for all retained papers relative to pay rolls.

7919. Duplicate copies should be kept of the report of deposits; details of cooks, messmen, or mess sergeants; post exchange vouchers; copies of all letters transmitting checks to, or acknowledging the receipt of funds from, a paymaster; retained copy of requests for checkages for loss of Government property or for overdrawn clothing.

7920. All checkages on a roll on account of allotments should be entered in the column headed "Miscellaneous checkages" and above the amount should be entered the word "Allotment." Over the name of the grantor on each pay roll should be entered the word "Allotment" and the name of the station or ship where the allotment was originally registered.

7921. Under heading "Miscellaneous credits" and "Miscellaneous checkages" all items should be separately described, e. g.,

G. C. Med.	Allot.
.83.	$25.00
M. M.	Govt. prop.
2.00	.98

7922. In entering rates of pay in column provided for this purpose special credits for good conduct medals, sharpshooter, etc., should not be included.

7923. Form N. M. C. 206, supporting credits to men detailed as mess sergeants, cooks, or messmen should be prepared in duplicate on the last day of the month to accompany pay roll. A third copy should be prepared for file at the post.

7924. Deposits in cash or by checkage should be reported on Form N. M. C. 437, such reports to accompany pay rolls, a duplicate copy being retained at the post. Deposits of marines paid by a naval paymaster should be reported on Form N. M. C. 436.

7925. Credit for three months' bounty on reenlistment should be entered on pay rolls in the column "Miscellaneous credits" and "Remarks" on rolls should contain complete information supporting such credits, i. e., "Hon. dis. at (station) or on board (vessel), (date) as (rank)." Where forms of additional compensation are included in such bounties "Remarks" on pay rolls should show, in addition to the above data, the kind of service for the performance of which such additional compensation was being received.

7926. Notice of the day and hour on which the pay roll will be ready for signature by the men should be posted on the bulletin board, so that each member of the command, whose duties permit, may present himself, at the time and place designated, to sign the roll. The forwarding of the completed roll to the paymaster for settlement should not be delayed to await the signature of such men of the command as fail, without valid excuse, to report at the proper time to sign the roll. The amounts due such men should be left in the "Due and unpaid" column, and a notation should be entered in the column of "Remarks" briefly stating the reason for lack of signature. If subsequent to the transmission of the roll it should be ascertained that the signature of a member of the command has been omitted, without fault on his part, the facts should be reported to the paymaster with recommendation that, if practicable, the man be paid by individual check.

7927. The word "Deposits" should be entered over the names of all men having a deposit account. Where men join from another paymaster the balance due on transfer should be entered in the column "Balance due from last account," and over it the name of the paymaster; where men join from another post paid by the same paymaster the name of the post should be entered. Where accounts are closed for discharge the balance should be shown in the "Due and unpaid" column.

7928. When men join from another paymaster, or are entitled to an increase of pay by reason of length of service, their entire service records should be shown, together with the arm of the service for each enlistment, and under "Remarks" should be shown all time lost for causes specified in M. C. O. No. 15, series 1914, and reasons for discharge prior to or retention beyond expiration of enlistment.

7929. Where promotions in rank occur the service under each rank should be stated separately. In case of men sick in hospital and not to be paid upon recommendation of the medical officer, a notation to that effect should be entered under "Remarks."

7930. Checkages for Government property and for sentences of general and summary courts-martial or deck courts should be entered in the "Miscellaneous checkages" column. In the case of general or summary courts-martial, the date of approval of the senior officer present is required to be entered in the column of remarks; in deck courts, of the convening authority. Checkages for Government property should be itemized.

7931. The authority for change in name should be shown, giving number and date of letter of Headquarters, United States Marine Corps, or other competent authority authorizing change. The name of the paymaster requesting a credit to an account should be entered over the amount of the said credit; requests for checkages should be entered similarly, and in both cases a notation of the request should be made under "Remarks." The date from and to which a detail for cook or messman is made should be entered under "Remarks," credit for same appearing in proper column.

7932. Where men join from desertion the date of apprehension, delivery, or surrender, the station or ship from which deserted, and the date of said desertion should be entered under "Remarks." If subsequently the mark of desertion is removed by competent authority a notation to that effect should also be made.

7933. Where men are absent without leave the checkage for such absence should include checkage for all forms of extra pay they may be receiving, i. e., for good-conduct medals, qualification as expert riflemen, sharpshooters, marksmen, or cooks, mess sergeants, or messmen, less the amount of hospital fund for the period of absence.

7934. Where arrears or a difference of pay is given for preceding months a notation should be entered under "Remarks" as to absence without leave or under act of August 29, 1916, during the period credited.

7935. Where men join from foreign service the date and place of arrival in the continental limits of the United States and the conveyance should be shown and credit for foreign service given to include the date of arrival within the continental limits of the United States.

7936. The accounts of dead men should be closed to include the date of death and forwarded to the paymaster having the accounts of the post. Accounts should be extended on the roll in full and should include credits for sale of effects and cash found in the effects. Credit or debit for clothing should not be included. Post exchange indebtedness, however, should be checked, filing chits or other evidence to support such checkage.

7937. The accounts of deserters should be closed to include the date prior to desertion, and under "Remarks" should be shown both the date of desertion and the date that the account is forwarded to the deserters' roll. Accounts of deserters should be extended on the roll. Post exchange indebtedness should not be checked on the roll. Reimbursement for such should be claimed on post exchange voucher (Form N. M. C. 419).

7938. In cases of men discharged their names, rank, date of current enlistment only, and under "Remarks" the notation "Dis. and F. S. given" should be shown, and if the names do not appear on the previous roll the station or ship from which they join should also be shown.

7939. In cases of men retired the same data as required for men "Discharged" with the exception that the notation under "Remarks" should be stated: "Retired and F. S. given."

7940. Upon the transfer of an enlisted man whose account stands overpaid or due and unpaid at last settlement there should be entered in the "Pay account record" of the service-record book of the man concerned, in the appropriate column, the amount so overpaid or due and unpaid to be certified by the commanding officer having charge of the record in accordance with paragraph 100 of M. C. orders, 1917.

POST EXCHANGE.

8000. Exchanges are authorized to extend credit to enlisted men in good standing to an amount not in excess of two-thirds of a month's pay, not more than one-half of such credit to be extended prior to the 15th of the month. This credit should include laundry, barber, shoemaker, and tailor services.

8001. The amount due for laundry, barber, shoemaker, and tailor services should not be stated in "Remarks" on pay rolls.

8002. Exchange collections should be made monthly at all shore stations, on current pay rolls, in the case of all men attached to the command on the last day of the month or who have died or been transferred to prison for confinement during the month as follows:

(1) Where indebtedness is due the exchange of the post or command: By checking in the proper column the accounts of all men (except deserters, but including dead men and general court-martial prisoners to cover their indebtedness to include the date of approval of sentence only) stated on the current roll with the full amount of their authorized indebtedness or such portion thereof as can be charged without producing an overpayment, and, when necessary, making the following additional notation in the column of "Remarks" where the indebtedness is in excess of the authorized allowance of two-thirds (2/3) of a month's pay; as: "Indebtedness includes $_____ due for month (or months) of _____, 191__."

(2) Men joining by transfer where indebtedness is due the exchange of other commands: By separately checking, in the manner above indicated, with similar notation under "Remarks," where necessary, the amount due the exchange as shown by notations in service-record books and stating thereover the name of the exchange in whose favor and to whose credit the checkage is made. Where sufficient pay is not due on the next succeeding pay roll to cover the full amount of the indebtedness noted in the service-record book and only a partial checkage is made the following notation should appear in the column of "Remarks" on the pay roll:

Due exchange _____ (Name)_____ $_____
Checked this roll_____ _____

Balance to be checked_____ _____

In the event of the man's transfer in such a case before the full amount of the indebtedness noted in service-record book is checked the balance to be checked in favor of the exchange, by name, should be noted in the service-record book at the time of transfer under the heading "Other checkages pending," in addition to his current indebtedness to the exchange of the command.

In addition, if transferred to a ship, the balance to be checked should be incorporated in the post exchange voucher as prescribed in paragraph 8004.

(3) Signature on rolls: In all of the above cases (except dead men) the signing of the pay roll by the men concerned will be regarded as sufficient acknowledgment of the correctness of their indebtedness to the exchange as there stated and will further be considered as sufficient voucher therefor to authorize payment thereof by the paymaster concerned without further certification or voucher. In order to insure prompt settlement with the exchange in the cases of men who are not to be paid for any cause the signatures of such men "for exchange only" should be obtained. Where such cases appear the words quoted above should be stamped in the "Due and paid" column opposite the signatures to show that the same does not purport to be a receipt for any money shown to be due on the rolls.

(4) When signatures can not be obtained: Where it is impracticable to procure signatures on rolls, as in the cases of dead men, there should be filed with the roll on which checkages appear the original evidence (chits, checks, or memoranda of whatever character) as signed by the men concerned corroborating the amount so claimed. If such evidence can not be filed, a certificate by an officer other than the exchange officer, showing the reason why such original evidence is not obtainable, and further stating that the records show that such indebtedness actually exists, in the amount stated in each case, should be filed with the current roll upon which checkages appear. The accounts of dead men and general court-martial prisoners, as closed on Form N. M. C. 90 for transfer to the Auditor for the Navy Department and the naval prison, respectively, should include checkages to the amount of their indebtedness to the exchange as shown on the current pay roll, as prescribed in this paragraph (subparagraph 1).

The accounts of deserters, as closed on Form N. M. C. 90 for transfer to the deserters' roll, should show under "Remarks" the amount due the exchange at date of desertion, but no checkage on this account should be made on said form or on the pay roll against any deserters' account.

(5) Payment of accounts checked on rolls of shore stations: The paymaster settling the rolls of marines at any shore station is charged with payment, to the several exchanges in whose favor checkages are made, of all properly authorized indebtedness that appear on his rolls, including those of dead men. No payment should, however, be made in the cases of men joining by transfer from ships, whose accounts show a checkage in favor of an exchange, as settlement of such indebtedness is provided for in paragraph 8004.

8003. Collections will be made from men discharged or retired, in cash and on final settlement, as follows:

(1) Where the indebtedness is due the exchange of the post or command, personal collections, in cash, should be made by the exchange officer at the time of final settlement.

(2) Where the indebtedness is due the exchange or other posts or commands, by charging the indebtedness on the account as closed for discharge (N. M. C. 90), and noting opposite thereto the name of the exchange to which the money is due.

8004. Collections should be made monthly on post exchange vouchers prepared by the exchange officer, on approved forms, in the case of men transferred

to ships, to the deserters' roll, and of court-martial prisoners not in a pay status and who will not return to a pay status, as follows:

(1) Men transferred to ships: By noting in the service record books, at the time of transfer, in the space provided, the amount of the indebtedness to be checked on the next succeeding pay roll of the organization to which transferred, and including the same with the man's signature of acknowledgment thereon, on the usual monthly post exchange voucher for payment by the pay officer of the station from which the men are transferred.

(2) Deserters, and court-martial prisoners not in a pay status and who will not return to a pay status, owing to the exchange of the command: By noting under "Remarks" on N. M. C. 90, the amount of the indebtedness due the exchange of the command, at the time of desertion, or discharge, respectively, and including the same with the necessary chits, acknowledgments, etc., on the monthly post exchange voucher covering men transferred to sea under the title "Deserters' accounts" and "Prisoners' accounts," respectively. Prisoners not in a pay status are only entitled to such articles as are necessary for their health and comfort, and these are collectable not to exceed $3 per month, payable from "Pay, miscellaneous, Navy."

(3) Deserters and court-martial prisoners not in a pay status and who will not return to a pay status, owing exchanges of other commands: By separately noting the amount of the indebtedness with the name of the exchange to which due, on Form N. M. C. 90, and including the same on the monthly post exchange voucher covering men transferred to sea under the title "Deserters' accounts" and "Prisoners' accounts," respectively, as prescribed in paragraph 8004(6).

(4) Vouchers covering men transferred to sea, deserters, and prisoners not on a pay status should be settled upon receipt, when properly prepared; and, in cases of men transferred to ships, the checkages on pay rolls should be verified from ships' rolls by the officer in charge of the paymaster's department at the time of his monthly analysis of accounts.

(5) Checkages not finally made: Where, in case of men transferred to sea, it develops that checkage has not, and can not finally be made against the marine's account, instructions will be issued from time to time by the officer in charge of the paymaster's department to the paymaster concerned to make proper deductions in subsequent settlements with the proper exchange.

(6) Men joining by transfer who are indebted to other exchanges (as shown by their service-record books), and who are transferred to a ship or to the deserters' roll, or are discharged as court-martial prisoners while not in a pay status, before the amount has been checked against their pay on the rolls of a shore station, should, in the case of transfers to ships, be required to sign the usual voucher in favor of the proper exchange at the time of transfer to sea; the certificate as to genuineness of signature to be signed by the commanding officer of the post or organization from which transferred to sea; in the other cases the names and amounts due other exchanges from deserters and discharged prisoners will be included in the same voucher with men transferred to sea, under the title "Deserters' accounts" and "Prisoners' accounts," respectively, with the latters' signatures of acknowledgment thereon. The vouchers thus prepared will then be transmitted, with proper explanation, to the exchange concerned for further completion as regards the attachment of

the necessary chits, etc., certification, approval, and collection at the post to which the money is due.

(7) At stations where payments are made by naval pay officers: A third copy of the post exchange voucher covering men transferred to ships, to the deserters' roll, and court-martial prisoners not on a pay status, respectively, should be prepared by the proper marine officer, revised and certified to agree with the original as paid by the paymaster, and transmitted with the third copy of pay roll, as prescribed by regulations, to the Paymaster, United States Marine Corps.

8005. It is the duty of the exchange officer to keep himself informed as to the standing and trustworthiness of the men seeking credit of the post exchange, and he should suspend credit when the state of a man's pay or clothing account is in arrears.

8006. "The Auditor for the Navy Department desires that the following procedure be observed by all paymasters: That any issues by the post exchange after date of approval of a sentence, and while a man is awaiting transfer to a prison, should not be charged on the marine rolls against pay accruing prior to approval. This should be handled by the post exchange officer through a request for reimbursement on the Navy pay officer of the prison to whom the man's account is transferred, said request for reimbursement to be supported by the 'chits' or other acknowledgment of the receipt by the man, and certified to by the issuing officer as *issues after date of approval of sentence only.*

"The pay officer of the prison can then settle with the post exchange officer through the medium of a public bill and charge the prisoner with the amount thereof as 'prison expense issues,' chargeable against the $3 per month allowed to the man under his sentence." (Bu. Memo. 154, p. 2930.)

8007. Checkages for indebtedness to a duly authorized post exchange may be made against an enlisted man on discharge only after all indebtedness to the United States has been settled and checkages for absence without leave, etc., have been made, but no checkage on account of a post exchange may be made on discharge against a man's travel allowance or where the same would result in an overpayment.

8008. Post exchange vouchers of men transferred to ships and of deserters should be forwarded to the proper disbursing officer with the monthly pay roll.

8009. In cases of men joining by transfer from the Marine Barracks and marine barracks, navy yard, Washington, D. C., whose accounts are checked post exchange on pay rolls or N. M. C. 90, care should be taken to make only such an entry over the checkage as will without doubt indicate the exchange to which the money is properly due.

For example: "M. B. Wash. D. C." "Nyd. Wash. DC."
$6.00 $6.00

as the case may be. The entry, "Wash. DC", should never be made.

8010. Exchange officers should properly indorse and promptly return to the disbursing officer concerned the letter transmitting post exchange checks (N. M. C. 661). In event it is desired by the exchange officer to hold such forms for a period of over five days after receipt of same a letter explaining why this form is not returned should be sent to the disbursing officer who made the payment.

POWER OF ATTORNEY.

8100. "All transfers and assignments made of any claim upon the United States or of any part thereof, or interest therein, whether absolute or conditional and whatever may be the consideration therefor, and all powers of attorney, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void unless they are freely made and executed in the presence of at least two attesting witnesses after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney must recite the warrant for payment and must be acknowledged by the person making them before an officer having authority to take acknowledgments of deeds and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same." (R. S. 3477.)

8101. In order to accommodate officers traveling abroad and to facilitate and simplify collection of pay checks in general officers may, if they so desire, have their regular checks for pay forwarded direct to and collected by a person or bank by giving a power of attorney to indorse and collect for their account a particular check or class of checks.

8102. The officer should request the paymaster having his accounts to forward his pay checks to such person or bank as may be indicated, stating that he has given a power of attorney to indorse and collect the checks so sent.

8103. He should execute a power of attorney in the form indicated below, deliver the original thereof to the attorney, and advise the latter to indorse and forward the same to the Treasurer of the United States or other depositary upon which the checks will be drawn.

8104. A copy of the power of attorney will be forwarded to the paymaster having the accounts of the officer concerned.

8105. Whether checks are to be forwarded direct to the officer or to a bank or other party vouchers for pay must be submitted by the officer in accordance with the provisions of article 4385 (2), Navy Regulations 1913, in part as follows:

8106. "Officers traveling abroad or residing in remote parts of the country for their own pleasure or convenience * * * must also evidence the fact of their right to payment by their official signature made on the date to which payment is desired. This, however, does not apply to officers on duty at places where it is necessary that their accounts be kept by officers of the Pay Corps stationed elsewhere; in such cases checks for pay being forwarded on the date pay is due without evidence from the officer to whom it is due that he is on that date entitled to it." (R. 4385.)

8107. "The accounting officer will not approve powers of attorney to demand and receive moneys due upon claims against the United States when such powers are not executed in accordance with the provisions of section 3477 of the Revised Statutes. Under the decisions of the courts the accounting officers are required, notwithstanding the provisions of section 3477 of the Revised Statutes, to credit disbursing officers with payments actually made by them under powers of attorney, provided it is shown that at the time of payment such powers are undisputed and have not been revoked either by the voluntary action of the principal or by his death." (1 Comp., 142, Dec. 27, 1894.)

8108. Form of power of attorney to collect money due on disbursing officers' checks is as follows:

"Know all men by these presents, That I, Paul Brown, major, U.S.M.C., of Newport, State of Rhode Island, do hereby make, constitute, and appoint Newport Trust Co., of Newport, R. I., my true and lawful attorney for me and in my place and stead, to indorse my name on and collect money due on checks drawn in my favor by any disbursing officer of the United States for whatever account (or for, name account in words and figures) giving and granting to my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully to all intents and purposes as I might or could do if personally present at the doing thereof, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney, or his substitute, may or shall lawfully do or cause to be done by virtue hereof. This authority to remain in full force until revoked by me.

"PAUL BROWN. (SEAL.)

("Two witnesses required.)

"JAMES CARR.

"CHARLES BOWEN.

"CITY OF NEWPORT, COUNTY OF NEWPORT,

"*State of Rhode Island, ss:*

"On the 25th day of November, in the year 1916, before me came Paul Brown, major, U.S.M.C., to me known to be the person who executes the foregoing power of attorney bearing date on the 25th day of November, A. D. 1916, and then and there acknowledged the same to be his act and deed.

"Witness my hand and official seal this 25th day of November, A. D. 1916.

"JOSEPH BLACK."

The indorsement by the attorney:

Name of payee: "Newport Trust Co., by Hiram Jones, attorney in fact."

PRIZES.

8200. For instructions regarding the awarding and payment of prizes for excellence in gunnery exercises and target practice, see Small Arms Firing Regulations, United States Navy, and articles 3683, 3691, 3696, 3704, 3712, and 3713, Naval Instructions, 1913.

PROMOTION OF OFFICERS.

8300. "A vacancy in an office does not arise until the officer having legal title to it ceases legally to hold it. As the law does not recognize fractional parts of a day in the matter of retirements, promotions, and appointments in the Army, a vacancy caused by an officer's retirement does not begin to run until the day following his retirement, and an officer promoted by seniority or receiving an original appointment to fill a vacancy caused by the retirement of an officer of higher grade is only entitled to the pay of the higher grade from and including the day succeeding the day the retirement of his predecessor became legally effective, excepting an officer receiving an original appointment in the Army who accepts the same on a date later than the day succeeding the day the retirement of his predecessor became legally effective, is only entitled to pay from the date of such acceptance." (Comp., Apr. 30, 1910, P. M. G. O., 82565.)

NOTE.—This decision applies equally when the vacancy is due to an officer's death, resignation, promotion, or removal from the service. The principle of the decision also applies to a *vacancy* caused by the relief of an officer from detail to duty which carries an increase of pay to the officer detailed to fill such vacancy. (Par. 1125, Manual, Q. M. C., U. S. A., 1917.)

8301. "An officer promoted by seniority is entitled to the pay of the higher grade from date of vacancy, whether such vacancy arises from death, resignation, promotion, removal, the creation of an additional office, or from any other cause." (Comp. Dec. Jan. 18, 1899; 8 MS., 85; 15 Comp., 159, Sept. 25, 1908.)

8302. If the promotion is not one to which the officer was required by law to be promoted by virtue of seniority, it is regarded as a new appointment, and the pay of the higher grade does not commence until he accepts the appointment. (2 Comp., Sept. 17, 1914.)

8303. "If an officer fails to pass the examination preliminary to promotion, and passes upon a subsequent one, or if he fails to attend when ordered or permitted to be thus examined, for any cause other than physical disability, and afterwards, on examination, is found qualified and promoted, his pay for the higher grade shall begin on the date of his new commission." (Art. R. 4422.)

8304. A paymaster, when promoted, is entitled to increased pay from the date of his promotion, his bond in the lower grade being binding until his new bond in the higher grade is approved. (R. 4418.)

8305. "In time of war every officer serving with troops operating against an enemy who shall exercise under assignment in orders issued by competent authority, a command above that pertaining to his grade shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised; provided, that a rate of pay exceeding that of a brigadier general shall

not be paid in any case by reason of such assignment." (Act Apr. 26, 1898, 30 Stat., 365.)

8306. To entitle an officer to additional pay under the acts of April 26, 1898, and May 6, 1900, for exercising a command above that pertaining to his grade, he must have exercised such command of troops operating against an enemy for a period of three months or more continuously, in obedience to orders issued by superior authority which he was bound to obey, and no pay or allowances as of a higher grade than that actually held by an officer will be paid him under this regulation unless a certified copy in duplicate, of such order, accompanied by a statement of service thereunder, is filed with the paymaster. (See A. R. 1267, 1913.)

PUBLIC MONEY.

8400. Public money for disbursement by paymasters under appropriations pertaining to the Marine Corps should be requisitioned for on Form NMC 320, addressed to the Secretary of the Navy, through the Paymaster.

8401. "Every officer or other person charged by any act of Congress with the safe-keeping of the public moneys, who shall loan, use, or convert to his own use, or shall deposit in any bank or exchange for other funds, except as specially allowed by law, any portion of the public moneys intrusted to him for safe-keeping, shall be guilty of embezzlement of the money so loaned, used, converted, deposited, or exchanged, and shall be fined in a sum equal to the amount of money so embezzled and imprisoned not more than ten years." (Sec. 89, act Mar. 4, 1909.)

8402. "Disbursing officers having moneys in their possession not required for current expenditure shall pay the same to the Treasurer, an assistant treasurer, or some public depositary of the United States without delay, and in all cases within thirty days after their receipt." (3621 R. S. amended by act May 28, 1896, 29 Stat., 179.)

8403. "Where moneys have been erroneously collected by a disbursing officer and covered into the Treasury as miscellaneous receipts, the amounts thereof can not thereafter be refunded by him out of other moneys collected but not so covered into the Treasury; but if the moneys erroneously collected, deposited, and covered into the Treasury as miscellaneous receipts have been transferred in accordance with a provision of some statute to an available appropriation, the disbursing officer is authorized to refund said amounts from such appropriation." (18 Comp., 980, June 13, 1912.)

8404. "Where money has been lawfuly appropriated for a specific purpose but, through an auditor's settlement, has been erroneously covered back into the Treasury as a miscellaneous receipt, the withdrawal of the money from the Treasury pursuant to a revision by the comptroller of the auditor's settlement and its restoration to the appropriation from which it has wrongfully been taken are not in contravention of the constitutional provision prohibiting the drawing of money from the Treasury, except in consequence of appropriations made by law." (22 Comp., 297, July 8, 1916.)

8405. "Where gold coins received by an assistant treasurer of the United States for deposit to the credit of a disbursing officer are reduced in weight by natural abrasion more than one-half of 1 per cent below the standard weight prescribed by law (sec. 3511, R. S.) after a circulation of 20 years, they are required by the provisions of section 3512, Revised Statutes, to be recoined, and the assistant treasurer is not required to give the depositor credit for a greater amount than the assistant treasurer can get credit for at the mint for such gold coins." (19 Comp., 323, Nov. 29, 1912.)

8406. In case of robbery, or of the discovery of loss or deficiency of money in the custody of any person in the United States naval service, the person responsible for its custody shall immediately report the occurrence. (R. 1505–1.)

8407. An officer charged with the duty of safely keeping and paying over public money is not relieved from liability although it is destroyed by fire while in his possession and without negligence on his part. (1 Comp., 191, Feb. 2, 1895.)

8408. A paymaster of the Army who alleges that he inclosed certain sums of money in a package transmitted by him to an officer for the payment of troops, which sums were not found in the package when received, the seals being unbroken, is not entitled to credit therefor. (6 Comp., 940, June 9, 1900.)

8409. The act of March 2, 1903, which provides that in settling the accounts of disbursing officers of the War Department credit shall, under certain conditions, be allowed for the loss of funds, applies only to outstanding and unsettled accounts; and therefore the reopening of an account in order to allow credit to an assistant commissary for an amount charged against him for funds stolen, without fault on his part, from the Government storehouse, is not authorized. (10 Comp., 189, Apr. 22, 1903.)

8410. "If an officer charged with the disbursement of the public money accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States, without having paid to such creditor, in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion by such officer to his own use of the amount specified in such receipt or voucher." (5496 R. S.)

8411. "No officer of the United States shall, either directly or indirectly, sell or dispose of to any person for a premium any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium, and accounting therefor by charging the same in his accounts to the credit of the United States; and any officer violating this section shall be forthwith dismissed from office." (3652 R. S.)

8412. Pay officers shall not use the funds intrusted to them in cashing private checks, coupons, certificates, or vouchers. (See R. 4334–1.)

8413. "Whoever, being an officer, clerk, agent, or other person holding any office or employment under the Government of the United States and being charged with the duty of keeping accounts or records of any kind, shall, with intent to deceive, mislead, injure, or defraud the United States or any person, make in any such account or record any false or fictitious entry or record of any matter relating to or connected with his duties, or whoever with like intent shall aid or abet any such officer, clerk, agent, or other person holding any office or employment under the Government of the United States and, being charged with the duty of receiving, holding, or paying over moneys or securities to, for, or on behalf of the United States, or of receiving and holding in trust for any person any moneys or securities, shall, with like intent, make a false report of such moneys or securities, or whoever, with like intent, shall aid or abet any such officer, clerk, agent, or other person in so doing, shall be fined not more than five thousand dollars, or imprisoned not more than ten years, or both." (Act approved Mar. 4, 1911.)

8414. No allowance will be made to any disbursing officer for expenses charged for collecting money on checks, except the unavoidable payment of express charges for money brought from a distant point. Such charges may be paid on public bills under appropriation "Pay, miscellaneous." (See R. 4335–5.)

8415. No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money or any other service or duty whatsoever, unless the same shall be authorized by law and explicitly set out in the appropriation. (See 1765 R. S.)

8416. "Every officer of the United States concerned in the disbursement of the revenues thereof, who carries on any trade or business in the funds or debts of the United States or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor and punished by a fine of $3,000, and shall, upon conviction, be removed from office and forever thereafter be incapable of holding office under the United States." (1788 R. S.)

8417. "All public officers of whatsoever character are required to keep safely, without loaning, using, depositing in banks, or exchanging for other funds than as specially allowed by law, all the public money collected by them or otherwise at any time placed in their possession and custody, till the same is ordered by the proper department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law." (3639 R. S.)

8418. "No exchange of funds shall be made by any disbursing officer or agent of the Government of any grade or denomination whatever or connected with any branch of the public service, other than exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means of his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the moneys so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper." (3651 R. S.)

8419. "Every person having charge, possession, custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers, or causes to be delivered, to any person having

authority to receive the same any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not more than five years or fined not more than $5,000." (5438 R. S., amended by act May 30, 1908, 35 Stat., 555.)

8420. "Every officer charged with the payment of any of the appropriations made by act of Congress who pays to any clerk or other employee of the United States a sum less than that provided by law, and requires such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government, and shall be imprisoned at hard labor for the term of two years." (5483 R. S.)

8421. "Every disbursing officer of the United States who deposits any money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer or any authorized depositary, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied, and shall be punished by imprisonment with hard labor for a term not less than 1 year nor more than 10 years, or by a fine of not more than the amount embezzled or less than $1,000, or by both such fine and imprisonment." (5488 R. S.)

8422. "Every person who, having moneys of the United States in his hands or possession, fails to make deposit of the same with the Treasurer, or some assistant treasurer, or some public depositary of the United States, when required to do so by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be imprisoned not less than 6 months nor more than 10 years and fined in a sum equal to the amount of money embezzled." (5492 R. S.)

8423. "Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money of any contract, promise, undertaking, obligation, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine of not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States." (5500 R. S.)

8424. "No executive department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligations is authorized by law." (See 3679 R. S. as amended by act of Feb. 27, 1906, 34 Stat., 49.)

RECEIPTS.

8500. "The giving or taking of a receipt for public money in blank or in advance of actual payment, or the signing of a check for public money in blank, is prohibited." (A. R. 637, 1913.)

8501. No payment to a public creditor shall be evidenced by a receipt (except when receipt is required either by law or contract) unless such payment is made in cash, i. e., currency. Therefore no receipt for a payment made by a disbursing officer's check shall be required or taken. In no case shall receipt for a payment be taken in duplicate, etc., but by a single receipt only.

8502. In all cases where receipts are taken the exchange of currency and the receipt therefor shall be simultaneous. Practices requiring receipt in advance of actual payment are prohibited. (See R. 4303.)

RECRUITING.

8600. "The Secretary of War is authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruiting stations, and while performing such duty one member of each party shall have the rank, pay, and allowances of sergeant and one the rank, pay, and allownces of corporal of the arm of service to which they respectively belong." (Act Feb. 2, 1901, 31 Stat., 756.)

8601. Enlisted men of the Marine Corps on recruiting duty may have the rank and receive the pay and allowances of sergeants and corporals of the infantry of the Army in the same manner and under the same conditions that enlisted men of the Army receive, the same by virtue of the act of Congress approved February 2, 1901 (31 Stat., 756), and paragraph 860, Army Regulations, 1910. (13 Comp., 542, Feb. 13, 1907.)

8602. All assignments of enlisted men to the general recruiting service will be as privates. (See par. 156 (*c*), Recruiting Instructions.)

8603. "The recruiting officer in charge of each general recruiting station, having first satisfied himself of the soldier's fitness for the position, will announce in orders from his station, and muster from the date of such announcement, one member of his recruiting party as sergeant and one as corporal * * *." (A. R. 843, 1913.)

8604. The regulations for the recruiting service of the Army shall be applied to the recruiting service of the Marine Corps as far as practicable. (R. 4151.)

8605. Commuted allowances of enlisted men on recruiting duty are paid under the following laws:

"For heat, light, and commutation thereof for the authorized allowances of quarters for officers and enlisted men * * *." (Naval app. act, Aug. 29, 1916.)

8606. "* * * Payments of boards and lodging of applicants for enlistment while held under observation, recruits and recruiting parties, or in lieu of board, commutation of rations to recruiting parties * * *." (Naval app. act, Aug. 29, 1916.)

8607. "No law shall be construed to entitle enlisted men on shore duty to any rations or commutation therefor other than such as are now or may hereafter be allowed enlisted men in the Army * * *." (Naval app. act, Aug. 29, 1916.)

8608. "* * * Commutation of quarters for enlisted men on recruiting duty * * *." (Naval app. act, Aug. 29, 1916.)

8609. In the preparation of Form N. M. C. 731 (pay and commuted allowances voucher, enlisted men, detached service), there should be entered in the space opposite "Stationed at" the name and location of the station or stations

at which the man has actually performed duty during the month, i. e., the stations for which he receives his rank and pay.

8610. On the transcript, under "Remarks," in addition to the usual data, there should be entered the name and location of each station as above indicated and the period of duty at each, as shown under "Remarks" on the voucher.

8611. When a deserter or a straggler is discharged as unfit, an itemized statement of all expenses incurred should be reported to the paymaster, and the Quartermaster should be furnished with a certificate that such checkage has been made.

8612. Recruiting officers upon receipt of pay checks should pay men in person. Immediately after payment has been made the recruiting officer should indorse the check letter of transmittal (N. M. C. 329), showing date on which checks have been delivered, and return same to the paymaster.

8613. The place of duty of men whose staff returns have been transmitted to headquarters for discharge should not be changed except in case of emergency, and immediate report of such emergency should be made by telegraph to the Major General Commandant.

8614. Enlisted men on recruiting duty at the publicity bureau will be paid, on N. M. C. 731, when properly certified by the commanding officer, or officer in charge, commutation of quarters, rations, and heat and light for one room, at prescribed rates, in lieu of board and lodging at Government expense. They should also be paid semimonthly, if any so desire, the midmonthly payment being made on N. M. C. 732. As each voucher in these cases is to be signed by the officer in charge before transmission to the paymaster at the close of the month, Form N. M. C. 733 is not required.

8615. Pay checks for enlisted men on recruiting duty, where a commissioned officer is not stationed, should be mailed to the men direct by the paymaster concerned. At places where a recruiting officer is on duty checks for payment of such men should be mailed to that officer for delivery to the men concerned.

8616. At the end of each month paymasters should inclose in the envelope containing pay checks form postal cards to be used by the man in acknowledging receipt of checks to the paymaster and the officer in charge of the recruiting division. No receipt for check should be prepared at the middle of the month, as the postal card receipt is for both the midmonthly and end of month payment.

8617. Sergeants and corporals of the recruiting service should be entered on the vouchers as of those grades, and entry should be made under the "Remarks" showing the nature of the appointments, by whom made, its date, and the station for which appointment is made, e. g., "Appointed corporal (R. W.) 10/23/16, Order No. 404, by John Doe, Capt., M. C. Retd., for duty at R. S., 202 So. State St., Chicago, Ill."

8618. Where men serve at more than one station during the month, the remarks on N. M. C. 731 should be briefly stated, e. g.:

"200 So. State St., Chicago, Ill., 1′ to 5′;

"Peoria, Ill., 6′ to 14′;

"Springfield, Ill., 15′ to 30′, warrant cont. in force."

8619. Remarks on vouchers, such as "served at R. O." and the entry of the street number and name of the street in cases where there is *only one office*

in the town are not required. However, in cases where there is *more than one office* in the town it is absolutely essential that the *street name and number* of each office be shown.

8620. In cases of privates or noncommissioned officers (P. W.) on recruiting duty the "Remarks" on N. M. C. 731 need not show at which stations such men served.

8621. Enlisted men on recruiting duty are entitled to lodging at Government expense (exclusive of subsistence or board or commutation of quarters) while temporarily absent from the recruiting station on itinerary recruiting duty for periods of not longer than seven days' duration. (Comp. Dec. Oct. 16, 1916.)

8622. Privates of the Marine Corps holding recruiting warrants as sergeants or corporals are entitled to the full pay of sergeants or corporals, as respectively designed in their warrants, during absence from duty on account of sickness, leave, or furlough not due to disease contracted through intemperate use of drugs or alcoholic liquors or other misconduct. (Bu. Memo. 164, p. 3402; Comp. Dec. Oct. 30, 1914.)

8623. Only two noncommissioned officers (R. W.), one sergeant and one corporal, are allowed for duty at each station. (14 Comp., 59, Aug. 8, 1907.)

8624. Upon the reporting for duty of a noncommissioned officer who holds a permanent warrant the recruiting officer should immediately forward the warrant of such noncommissioned officer to the major general commandant for reduction to the rank of private, giving date the man reported for duty, and if subsequently appointed a noncommissioned officer (recruiting warrant) he will be entitled to pay of such rank only from date of appointment regardless of former rank.

8625. Noncommissioned officers on recruiting duty who are transferred to a barracks or post for duty should be reduced to the rank of private on the day the transfer becomes effective.

8626. "The act of February 2, 1901, does not increase the number of sergeants and corporals in the Army, nor does the temporary giving to privates the rank, pay, and allowances of sergeants or corporals because of their performance of the special duty contemplated by said act change their status as privates." (13 Comp., 542, Feb. 13, 1907.)

8627. "An enlisted man of the Marine Corps on recruiting duty and therefore eligible to an acting appointment as a noncommissioned officer under the act of February 2, 1901, is not entitled to additional pay as such until he is so designated, even though he performs the duty for some time prior to his designation." (Bu. Memo. 169, p. 3550; Comp. Dec. Mar. 22, 1915.)

8628. "The pay of an enlisted man of the Marine Corps appointed a noncommissioned officer at a recruiting station should be paid as such from the date he is appointed and performs the duty as such noncommissioned officer."

8629. "Under the provision in the act of March 2, 1901, authorizing the Secretary of War to determine what shall constitute travel and duty without troops, the subsequent determination by the Secretary of War that recruiting officers at city stations are to be regarded as on duty without troops fixes the duty status of such from the date of the act." (8 Comp., 268, Oct. 31, 1901.)

REFUNDS AND RETURN OF PAY ROLL.

8700. Where refunds are made by an officer on account of (1) nonpayment of enlisted man, (2) collections on discharge, (3) cash received from sales, (4) furlough in lieu of discharge by purchase, (5) from enlisted men for deposit, or from any other source where the regulations provide that the same be turned over to The Paymaster's Department, the funds received should be disposed as follows:

(*a*) In the first and second cases by check drawn to the order of the paymaster making the settlement on pay roll or discharge or by deposit to the official credit of such officer in the nearest Government depository where he has a running account.

(*b*) In all other cases by check to the order of the paymaster who carries the accounts of the command, or by deposit to the official credit of such officer, the same as is described in paragraph (*a*). In all cases where such collections are deposited to the credit of the paymaster concerned the Treasury receipt for such deposit should be obtained and immediately forwarded to the paymaster concerned.

(*c*) As the brigadier general paymaster at headquarters does not keep an open disbursing account checks and deposits should not ordinarily be made in his favor, but in favor of the assistant paymaster on duty in his office.

(*d*) Where it is impracticable to transmit all such funds by check, or to deposit the same, as indicated, the cash may be transmitted by express, as authorized by article 3535, paragraph 5, Naval Instructions, 1913.

8701. Form N. M. C. 429 should be used in returning the signed roll of a command after a payment by the commanding officer thereof. In this form particular attention is invited to the character of the first indorsement on the reverse side. This should be carefully filled out and compared with the pay roll before return to the paymaster in order to insure that the names of all men shown "Not paid" on the roll appear thereon.

8702. Where funds are left at a post for delivery to absentees the signature of the witnessing officer should not be entered in the pay roll until after disposal of such funds.

8703. Under no ordinary circumstances is the completed payment of a command to be delayed beyond the period of three days, and if payment is delayed beyond that time a full report giving in detail such extraordinary circumstances must be submitted without delay to the paymaster concerned.

8704. Detailed instructions relative to accounts and refunds of men who die or desert between the signing of the pay roll and receipt of funds at post are contained in article 3535 (5) Naval Instructions 1913.

8705. "The proceeds of the refund by enlisted men when discharge is purchased are required to be turned into the Treasury as "Miscellaneous receipts." (Bu. Memo. 77, p. 403, and 14 Comp., 9, July 11, 1907.) The proceeds of refund by enlisted men when granted furlough in lieu of discharge by purchase should be deposited to the official credit of the Paymaster in the same manner as other collections.

REPORTS.

8800. The following reports should be made by officers and special disbursing agents of the Paymaster's Department to the Paymaster, Marine Corps:

ANNUALLY.

(*a*) Report covering receipts and expenditures during fiscal year, unexpended balance on June 30, deposits made in cash or by checkage on rolls, deposits and interest repaid, organizations and detachments paid, including method of payment, suggestions, and recommendations.

MONTHLY.

(*b*) Report of payment of pay rolls will be made by letter by regularly established offices in the United States only. These will show only a list of the rolls paid with the date of payment in person by the Paymaster, or the date of transmission of check or funds in settlement in cases where payments are not made in person by the Paymaster.

(*c*) Men transferred during the month receiving more than the minimum pay of their grades and who have balances due or overpaid from last account. (Form N. M. C. 662, in duplicate.)

(*d*) Repayment of deposits and accrued interest. (Form N. M. C. 438, in duplicate.)

QUARTERLY.

(*e*) Report of pay-roll clerks, showing what rolls prepared, number of accounts, etc., and degree of proficiency in the preparation of pay rolls.

(*f*) All of the reports above mentioned should be submitted to the Paymaster, Marine Corps, as early as practicable after the period covered by the report.

(*g*) When two or more copies of the same report are forwarded separately to different offices or officers, a notation should be made on each copy that it is a copy, and of the disposition of the others for the information and guidance of such office or officer. (I, 5204.)

REQUEST FOR CREDIT OF CHECKAGE.

8900. "Requests for checkage or credit in the accounts of enlisted men of the Marine Corps * * * to cover differences in pay or allowances (short credited or overpaid) which the pay officer himself discovers on current rolls submitted or settled by him, or which come to his attention through the administrative analysis of the marine pay roll, or through the auditor's statement of differences upon settlement of the account, should be made out and signed by the pay officer * * *." (Bu. Memo. 145, 2466.)

8901. "It is the duty of the pay officer, and not the marine officer, to certify to the accomplishment of such requests, such certification to be made after proper entries have actually been made on rolls submitted to him for settlement." (Bu. Memo. 138, p. 2252.)

8902. Over all checkages or credits made on pay rolls, transcripts, or vouchers the name of the paymaster requesting same should be entered, and under remarks a brief note showing nature of credit or checkage.

8903. Upon receipt at a post of a request for checkage, record of the same should be made in such form as to insure entry on the current pay roll. When such requests are received direct from a naval pay officer, both copies should be sent promptly to the paymaster having the accounts.

8904. Requests for checkage should not be held until the roll has been prepared and submitted but should be noted immediately on the card of the man to be checked.

8905. In event a request for checkage or credit is received after the man has been transferred the same should be forwarded immediately to the proper paymaster.

REQUISITION FOR FUNDS.

9000. Requisition for funds necessary for disbursements during the following month should be prepared not later than the tenth of each month. Requisition for funds should include, over and above actual necessities, a sufficient balance to avoid a shortage.

9001. "Navy and Marine Corps disbursing officers may secure funds from the Isthmian Canal Commission in exchange for their checks on the Treasurer of the United States at par." (Bu. Memo. 153, p. 2865.

9002. Requisition for funds should be prepared on Form N. M. C. 320 and forwarded to the Secretary of the Navy, via the Paymaster.

9003. "Paymasters on duty in the field and on foreign stations may procure cash for current disbursements by check in exchange for cash (i. e., U. S. currency) when practicable. When this is not practicable, funds may be procured by transfer, upon approval by the senior officer present, from the supply officer of a fleet, ship, or station in the immediate vicinity, or, when neither of the above methods are feasible, by the sale of a bill of exchange as provided in paragraphs 1400 et seq. of this manual. Otherwise a telegraphic or cable request to the Paymaster, Marine Corps, to ship the funds via the first available conveyance will be necessary. In such event the request should give the denominations in which it is desired the funds be furnished."

RESIGNATION, OFFICERS.

9100. Officers dismissed or resigning shall be paid including the date they receive official notice of dismissal or acceptance of resignation unless another date is specified as the one from which it shall take effect. The proper pay officer shall be notified by the officer under whom the dismissed or resigning officer is serving, of such final date. (R. 4423.)

9101. Any commissioned officer of the Navy or Marine Corps who, having tendered his resignation, quits his post or proper duties without leave and with intent to remain permanently absent therefrom, prior to due notice of the acceptance of such resignation, shall be deemed and punished as a deserter. (R. 10.)

9102. Before finally settling the accounts of an officer on his resignation, dismissal, or discharge from the service the Paymaster should ascertain from the proper staff departments and from the Auditor for the Navy Department as to whether there are any outstanding liabilities against the officer for which settlement has not been made, such as charges for Government property, post exchange indebtedness, mess bills, any unchecked suspension or disallowances by the Auditor for the Navy Department, overpayments noted in his account in the Paymaster's administrative analysis, or other items for which the officer may legally be held responsible by the Government. In most such cases final settlement would be expedited by a transfer of the account to the Paymaster, Marine Corps, at headquarters. (See par. 9346 for officers wholly retired from service.)

RETIRED ENLISTED MEN.

9200. When an enlisted man shall have served 30 years either in the Army, Navy, or Marine Corps, or in all, he shall, upon making application to the President, be placed upon the retired list, with 75 per cent of the pay and allowances he may then be in receipt of, and that said allowances shall be as follows: $9.50 per month in lieu of rations and clothing and $6.25 per month in lieu of quarters, fuel, and light: *Provided*, That in computing the necessary 30 years' time all service in the Army, Navy, and Marine Corps shall be credited. (Act Mar. 2, 1907, 34 Stat., 1217.)

9201. All enlisted men on the retired list after March 2, 1907, whether placed there before or after the passage of said act, are entitled to the allowances provided by it (viz, $15.75 per month) and no other. (13 Comp., 770, May 7, 1907.)

9202. The act of March 2, 1907, is not retroactive and men retired prior to that date are not entitled to quarters, fuel, and light in kind, nor to commutation therefor, until the date of the approval of the act. (14 Comp., 196, Oct. 8, 1907.)

9203. (*a*) Retired enlisted men are not entitled to the 20 per cent increase of pay given to enlisted men in time of war; nor to any additional increase for length of service, as they do not "remain continuously in the Army" within the intent of Revised Statutes, 1284. (39 Ct. Claims, 178, Jan. 18, 1904. See also 6 Comp., 182, Sept. 2, 1899; 8 Comp., 706, Apr. 11, 1902.)

(*b*) "The Secretary of the Navy is authorized in time of war or when a national emergency exists to call any enlisted man on the retired list into active service for such duty as he may be able to perform. While so employed such enlisted men shall receive the same pay and allowances they were receiving when placed on the retired list." (Act of Aug. 29, 1916.)

(*c*) When retired enlisted men of the Marine Corps are ordered to active duty, a service-record book will be opened for each man reporting for such duty. The pay account record and other pay data will be kept in the service-record book in the same manner as is now done in the case of other enlisted men. (M. C. O. No. 18, 1917.)

(*d*) For instructions concerning the pay accounts of retired enlisted men called into active service, see Pars. 21 (*w*) and 22 (*a*) and (*b*) of "Instructions for the Preparation of Pay Rolls, 1917."

9204. "In computing 75 per cent of the pay that enlisted men may, when placed on the retired list 'then be in receipt of' certain amounts in addition to their pay for special ratings such as expert riflemen, sharpshooters, marksmen, casemate electricians, observers, plotters, painters, loaders, gun commanders, gun pointers, gunners, the 20 per cent increase for foreign service, and the extra duty pay should not be included." (13 Comp., 769, May 7, 1907.)

9205. Enlisted men retired prior to the passage of the act of May 11, 1908, are entitled to three-fourths of the pay of the rank upon which they were retired and when the pay of such rank was changed it changed their pay accordingly. Their time of service on the active list prior to their retirement should be counted in the same manner as is provided in said act for counting the past services of men on the active list at the time of the passage of said act. (14 Comp., 914, June 26, 1908.)

9206. "By virtue of the act of March 2, 1907, a first-class musician, United States Marine Band, who was on the retired list on the date of passage of the naval appropriation act of August 29, 1916, is entitled, after that date, to three-fourths of the pay provided in the act last mentioned for first-class musicians on the active list." (23 Comp., 239, Oct. 7, 1916.)

9207. A retired enlisted man, an inmate of the Government Hospital for the Insane, is not subject to deduction from his retired pay or allowances because of subsistence furnished him while such inmate. (11 Comp., 367, Jan. 19, 1905.)

9208. A retired enlisted man serving either as an officer or enlisted man of volunteers is not entitled to receive both compensations. (16 Comp., 87.)

9209. "Enlisted men of the Marine Corps are entitled to retirement under the laws and regulations provided for the Army." (R. 4173.)

9210. "The act of May 11, 1908, changed the rate of pay of retired enlisted men of the Army who were retired prior to its passage, and their continuous service on the active list for increased pay should be computed in the same manner as is provided by said act for computing the past service of men on the active list at the time of its passage." (14 Comp., 914, June 26, 1908.)

9211. "Officers and enlisted men of the Army on the retired list drawing retired pay and allowances, who are members of the organized militia of a State, Territory, or the District of Columbia, are not entitled to be paid from the funds allotted to a State, Territory, or the District of Columbia under section 1661, Revised Statutes, for participation in camps, maneuvers, etc. Enlisted men of the Army on the retired list, drawing retired pay and allowances, who are members of the organized militia of a State, Territory, or the District of Columbia, are not entitled to have issued to them clothing purchased for such purpose on account of their service in the Organized Militia." (20 Comp., 49, July 30, 1913.)

9212. "Under the provision in the act of February 14, 1885, that an enlisted man of the Army who has been retired shall receive 75 per cent 'of the pay and allowances of the rank upon which he was retired,' a retired soldier is not entitled to the increased pay for length of service provided for by section 1284, Revised Statutes, for service rendered after his retirement." (8 Comp., 704, Apr. 11, 1902.)

9213. Enlisted men who served as commissioned officers, United States Volunteers, organized in 1898 and 1899, or in the Porto Rico Regiment or Philippine Scouts on or before March 2, 1903, shall have such service counted as if it had been rendered as enlisted men, when computing service for retirement. (Act Mar. 2, 1903, 32 Stat., 934.)

9214. Hereafter in computing the length of service for retirement credit shall be given soldiers for double the time of their actual service in China, Cuba, the Philippine Islands, the island of Guam, Alaska, and Panama; but

double credit shall not be given for service hereafter rendered in Porto Rico or the Territory of Hawaii. (Act of Apr. 23, 1904, 33 Stat., 264.)

9215. *Provided*, That in computing length of service for retirement credit for double time for foreign service shall not be given to those who hereafter enlist: *And provided further*, That nothing in this provision shall be so construed as to forfeit credit for double time already accrued. (Act Aug. 24, 1912, 37 Stat., 569.)

9216. "The act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee, became effective from and after its approval by the President, and has no retroactive effect.

9217. "Pay of retired enlisted men of the Army is not salary within the meaning of the act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee."

9218. "The act of May 10, 1916, prohibiting payment of more than one salary to an officer or employee when the combined salaries amount to more than $2,000 per year, does not prohibit the payment to such officer or employee of an annual salary in excess of said amount attached to any one of the positions held by him." (22 Comp., 640, June 3, 1916.)

9219. "The provision contained in the act of May 10, 1916, that unless specially authorized by law no appropriations shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of $2,000 per annum, is not applicable to retired enlisted men of the Army, their retired pay not being considered as 'salary' within the meaning of the act, and pensioners of the Civil and Spanish-American Wars, whose compensation is a gratuity and likewise not considered a salary." (Bu. Memo. 184, p. 3981; Comp. Dec. June 3, 1916.)

9220. (*a*) A private of the Marine Corps, entitled to pay of seventh enlistment period, was retired May 28, 1913. He was reenlisted on August 3, 1915, in the Marine Corps and credited pay as in his seventh enlistment period at $25 per month from that date until his death, November 28, 1915. In settlement with his legal representatives he has been charged with the difference in pay between $18 (as of second enlistment period) and $25 for said period in accordance with 16 Comp., 87, August 9, 1909. (Letter Auditor for Navy Dept. to P. M., M. C., Nov. 9, 1916.)

(*b*) The above is practically overruled by 23 Comp. Dec. February 9, 1917, page 444, in which it was held:

"A retired enlisted man of the Army who enlisted as a member of the National Guard after the date of his retirement in the Regular Army, and who is subsequently mustered into the service of the United States with the organization of which he is a member, is entitled to the active duty pay of a soldier of the rating held by him, together with the additional pay authorized for continuous service to which he was entitled at the date of his retirement. He is not entitled to receive the retired pay, which remains in abeyance during his continuance on the active list in the Army of the United States."

9221. "An enlisted man on the retired list of the Army is not entitled to pay and allowances as such while serving as an enlisted man in a volunteer organization." (16 Comp., 87, Aug. 9, 1909.)

9222. War service with the Army in the field or in the Navy or Marine Corps in active service, either as Volunteer or Regular, during war of rebellion,

shall be computed as double time in computing time for retirement. (Act Sept. 30, 1890, 26 Stat., 504.)

9223. Enlisted men are not entitled to travel allowances on retirement, as they are not discharged but simply transferred from the active list to the retired list. They are entitled to transportation in kind to their homes. (Vol. 3, Digest 2d Comp., 874, Aug. 9, 1888.)

9224. Upon receipt of the order for retirement the marine's immediate commanding officer should close the pay account (on Form N. M. C. 90) to include the date of retirement and forward the same, together with statement of clothing account (N. M. C. 146), to the paymaster carrying the accounts of the man concerned.

9225. The descriptive list of a retired enlisted man should be prepared by the commanding officer at the post where the man is retired. It should contain the signature of the retired enlisted man, duly witnessed, and his address for the next 30 days. After retirement has been effected the descriptive list should be forwarded to the paymaster carrying the account, to become the latter's permanent record so long as he carries the account. The descriptive list should contain the rate of pay (base pay plus continuous-service pay) and the enlistment period in which he was serving at time of retirement. Allowances should not be shown, as they are the same for all, but good-conduct medals and bars should be stated separately from the rate of pay. Certificates of merit, awarded for service in the United States Army, are a permanent addition to the pay of retired enlisted men and should be stated in the descriptive list, separate from the rate of pay, as in the case of good-conduct medals and bars.

9226. Monthly vouchers covering the pay and allowances of retired enlisted men are no longer required. The accounts of all such men are carried by the Assistant Paymaster, Marine Corps, 291 Broadway, New York, N. Y., and retired men should keep that office informed of their addresses at all times in order to insure prompt payments when due.

9227. The paymaster should forward checks in payment of retired enlisted men *by registered mail* to the last-reported address of the men concerned.

9228. The sum of 20 cents per month should be deducted from the pay of retired enlisted men for the naval hospital fund.

9229. The sum of 30 cents per day should be deducted from the pay of retired enlisted men for subsistence in a naval hospital. Ration notices of admission and discharge, as furnished by the medical officer in command of the hospital should be filed, the former with the pay voucher upon which the initial checkage appears and the latter with the pay voucher upon which final checkage is made to support such checkages. Checkages for hospital subsistence begin with the day after admission and include the day of discharge. (Bu. Memo. 153, p. 2863.)

9230. Retired enlisted men should report all changes of address to the paymaster concerned in sufficient time to enable the latter to correct his records before checks are prepared for the month during which the change of address is made.

9231. Upon official notification of the death of a retired enlisted man the paymaster should close his accounts (on Form N. M. C. 43) to include date of death, giving credit for any money found among the effects of the deceased, and forward the same to the Auditor for the Navy Department. The descriptive list should be forwarded to the adjutant and inspector.

9232. Retired enlisted men are a part of the Marine Corps within the meaning of section 4843, Revised Statutes, which provides for the admission to the "Government Hospital for the Insane" of insane persons belonging to the Marine Corps.

9233. No deductions should be made from the monthly allowance of $9.50 received by retired enlisted men of the Marine Corps under the act of March 16, 1896, "in lieu of allowances of subsistence and clothing" on account of the subsistence which they necessarily received while inmates of the Government Hospital for the Insane. (11 Comp., 367, Jan. 19, 1905.)

9234. Retired enlisted men who are beneficiaries of the Naval Home do not forfeit their retired pay and allowances while inmates of the home. (23 Comp., 28, July 19, 1916.)

9235. "The accounting officers of the Treasury have no jurisdiction over the question as to whether retired enlisted men of the Navy shall receive, in addition to their retired pay, subsistence and clothing in the Naval Home at public expense and pay for services rendered therein while being so subsisted and clothed, since the question relates to property accounting." (23 Comp., 28, July 19, 1916.)

9236. The right to receive retired pay and allowances while an inmate of the Naval Home is dependent upon whether or not an agreement between the retired man and the Secretary of the Navy is in force, by which the beneficiary waives the rights to pay and allowances while an inmate of the home.

9237. The Secretary of the Navy, in his letter of March 9, 1916, advised the accounting officers of the Treasury that instructions had been issued to cancel any agreements theretofore made with the retired enlisted men who had been admitted to the Naval Home. Since the cancellation of said agreements the retired men who are inmates of the home are entitled to their retired pay. (23 Comp., 28, July 19, 1916.)

9238. For purposes of discipline the governor of the Naval Home shall have control over the pay and allowances of retired enlisted men of the Navy and Marine Corps. (Par. 152a, U. S. N. Home Reg., 1916.)

9239. Retired pay and allowances should not be paid inmates of the Naval Home without the approval of the governor or in the absence of notification from the governor as to whether or not they have been subsisted in the naval hospital during the period in question or for any part thereof.

9240. "Beneficiaries of the Naval Home do not lose their status as such while under treatment at any naval hospital." (22 Comp., 466, Mar. 17, 1916.)

9241. Beneficiaries of the Naval Home while under treatment in a naval hospital are subject to the checkage of 30 cents per diem for hospital subsistence as in the case of retired men who are not beneficiaries of the Naval Home.

9242. "The retired pay of enlisted men who are inmates of a naval home is not subject to the disposition provided by the act of March 3, 1883 (22 Stat., 564), for the pensions of beneficiaries of the inmates of the Soldiers' Home." (Bu. Memo. 166, p. 3473; Comp. Dec. Dec. 28, 1914.)

9243. "The retired pay and allowances of an enlisted man of the Navy or Marine Corps is not a *pension* within the meaning of that term as used in section 4813, Revised Statutes, as amended by the act of March 3, 1899, and further amended by the act of June 30, 1914. The retired pay of enlisted men

of the Navy or Marine Corps who are beneficiaries of the Naval Home is not subject to the provisions of section 4813, Revised Statutes, amended, *supra*." (Bu. Memo. 166, p. 3473; Comp. Dec. Dec. 28, 1914.)

9244. The accounts of all retired enlisted men not on active duty should be transcripted in one sum as per abstract, permanent additions, such as good conduct medals, etc., being included in the rate of pay. The total amount expended should be included in the "total expenditures" on the abstract of expenditures and account current. (See instructions Paymaster, Marine Corps, Jan. 10, 1917.)

RETIRED OFFICERS.

9300. "Officers retired from active service shall receive 75 per cent of the pay of the rank on which they were retired." (1274 R. S.)

9301. "The pay of a retired officer should be computed on the basis of the pay of his actual rank, as determined by his commission, and not on the basis of a higher rate of pay which he may have been receiving just prior to retirement." (10 Comp., 500, Dec. 23, 1903, case Capt. Lemly.)

9302. "In computing the pay of retired officers of the Navy the 10 per cent additional pay allowed for sea service or shore duty beyond seas should not be included." (General deficiency act of May 30, 1908.) (R. 4414–4.)

9303. Hereafter, except in case of officers retired on account of wounds received in battle, no officer now on the retired list shall be allowed or paid any further increase of longevity pay, and officers hereafter retired, except as herein provided, shall not be allowed or paid any further increase of longevity pay above that which had accrued at date of their retirement. (Act Mar. 2, 1903, 32 Stat., 932.)

9304. An officer placed upon the retired list should receive active pay to include the date of retirement.

9305. An officer of the Marine Corps placed on the retired list by order of the President in accordance with law is not thereafter entitled to active duty pay and commutation of quarters unless assigned to active duty by authority of law. (17 Comp., 533, Jan. 21, 1911.)

9306. An order of the President placing an officer on the retired list changes the status of such officer wherever he may be and whatever duty he may be performing; and thereafter he is entitled to retired pay only. The date of receipt of said order by such officer is of no consequence nor is the fact that he may have performed duty subsequent to the signing of the order by the President and prior to its receipt by him to be considered. (Ct. Claims, Mar. 30, 1908, quoted in 17 Comp., 533, Jan. 21, 1911.)

9307. A retired officer is not entitled to credit under the act of August 29, 1916, in computing his longevity pay for any period during which he was detailed on active duty after his retirement. (23 Comp., 58, July 28, 1916; 23 Comp., 293.)

9308. A retired officer on active duty is not entitled to any higher pay in the grade that he would have attained in due course of promotion if he had remained on the active list than the pay of such higher grade computed on the length of his service at the date of his retirement. (23 Comp., 58, July 28, 1916.)

9309. When an officer is retired on the day he accepts an appointment to a higher grade he is entitled to the full pay of the higher grade for one day.

9310. "An officer on duty beyond seas entitling him to 10 per cent increased pay is detached and ordered home; by operation of law he is retired two days

after detachment; he is entitled to retired pay only from date of retirement, as the orders to proceed home do not place him in the status of a retired officer on active duty." (Bu. Memo. 86, p. 644; Ct. Claims, Mar. 30, 1908.)

9311. An officer who by authority of a private act is placed on the retired list with higher rank from a prior date is entitled to the retired pay provided from the date of his taking rank on the retired list less any pay he has received during the period, but without the deduction of any allowances that he may have received while on active duty. (17 Comp., 919, June 5, 1911.)

9312. Having failed to perform the journey to his home upon retirement, an officer is not considered, after one year, to have performed the journey within a reasonable time, and is therefore not entitled to mileage. (13 Comp., 112, Aug. 15, 1906.)

9313. Hereafter retired officers when traveling under competent orders without troops shall be "entitled to the same mileage as are active officers." (Act June 12, 1906, 34 Stat., 246.)

9314. There is no law or regulation which limits the selection of the home by an officer on retirement from active service to a place within the continental limits of the United States, and where an officer serving in the Philippine Islands is retired and selects his home in Germany, such officer is entitled to the mileage and actual expense which the law gives in traveling to his home when he makes the journey under proper orders within a reasonable time after the date of retirement. (18 Comp., 634, Feb. 26, 1912.)

9315. The retired pay of an inmate of a hospital is not a "pension" within the meaning of the act of March 4, 1898 (30 Stat., 377), therefore it should not be paid to the Secretary of the Navy for the benefit of the hospital of which he is an inmate. (12 Comp., 407, Jan. 24, 1906.)

9316. An officer retired with the rank and pay of one grade above that held by him at the time of his retirement is entitled to the increase from the date he was actually placed on the retired list, and neither requires an acceptance nor permits of a declination. (11 Comp., 448, Feb. 14, 1905.)

9317. "Section 6 of an act entitled 'An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917,' namely: approved May 10, 1916, is hereby amended so as to read as follows:

"'SEC. 6. That unless otherwise specially authorized by law, no money appropriated by this or any other act shall be available for payment to any person receiving more than one salary when the combined amount of said salaries exceeds the sum of $2,000 per annum, but this shall not apply to retired officers or enlisted men of the Army, Navy, Marine Corps, or Coast Guard, or to officers and enlisted men of the Organized Militia and Naval Militia in the several States, Territories, and the District of Columbia: *Provided*, That no such retired officer or enlisted man shall be denied or deprived of any of his pay, salary, or compensation as such, or of any other salary or compensation for services heretofore rendered, by reason of any decision or construction of said section 6.'" (Act of Aug. 29, 1916, 39 Stat., 582.)

9318. "The retired pay of a naval officer receiving a salary for employment in civil life is not affected by the provisions of section 6 of the act of May 10, 1916, which prohibits the payment of more than one salary to any person when

the combined amount received exceeds $2,000 per annum, as this act refers to the salaries paid from appropriations made by Congress only." (Bu. Memo. 184, p. 4003; Comp. Dec. June 28, 1916.)

9319. "*Held*, That the status of retired officers will not be impaired by active service under a National Guard commission. During their service as National Guard officers in the active service of the United States they will receive only the pay of their National Guard offices." (88.542.1, J. A. G., July 7, 1916; W. D. Bul. 28, Aug. 18, 1916, p. 17.)

9320. Officers and enlisted men of the Army on the retired list drawing retired pay and allowances, who are members of the Organized Militia of a State, Territory, or the District of Columbia, are not entitled to be paid from the funds allotted to a State, Territory, or the District of Columbia under section 1661, Revised Statutes, for participation in camps, maneuvres, etc. (20 Comp., 49, July 30, 1913.)

9321. "The act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee, became effective from and after its approval by the President, and has no retroactive effect."

9322. "Pay of retired enlisted men of the Army is not salary within the meaning of the act of May 10, 1916, prohibiting, under certain conditions, the payment of more than one salary to an officer or employee."

9323. "The act of May 10, 1916, prohibiting payment of more than one salary to an officer or employee when the combined salaries amount to more than $2,000 per year, does not prohibit the payment to such officer or employee of an annual salary in excess of said amount attached to any one of the positions held by him." (22 Comp., 640, June 3, 1916.)

ACTIVE DUTY.

9324. "* * * Any retired officer of the Naval Service who shall be detailed on active duty shall, while so serving, receive the active duty pay and allowances of the grade, not above that of lieutenant commander in the Navy or of major in the Marine Corps, that he would have attained in due course of promotion if he had remained on the active list for a period beyond the date of his retirement equal to the total amount of time during which he has been detailed on active duty since his retirement: *Provided*, That nothing herein shall be construed to reduce the pay of any officer on active duty whose retired pay exceeds the active duty pay and allowances for the grade of lieutenant commander." (Act Aug. 29, 1916, 39 Stat., 581.)

9325. "A retired officer is not entitled to credit under the act of August 29, 1916, in computing his longevity pay, for any period during which he was detailed on active duty after his retirement." (23 Comp., 58, July 28, 1916.)

9326. A retired officer on active duty is not entitled to any higher pay in the grade that he would have attained in due course of promotion, if he had remained on the active list, than the pay of such higher grade computed on the length of his service at the date of his retirement. (23 Comp., 58, July 28, 1916.)

9327. Retired officers detailed on active duty are entitled to the increased pay from the date of the receipt of the order. (Bu. Memo. 163, p. 3375, Comp. Dec. Sept. 28, 1914.)

9328. But if the detail is effective at a future date active pay begins with the date on which the officer starts to obey the order. (P. M. G. Army, Mar. 15, 1905, 49597.)

9329. Active pay ceases on date of actual relief from detail. The travel home is performed after termination of active duty. (P. M. G. Army, July 5, 1907, 62591.)

9330. A retired officer granted a leave of absence while on active duty "is in the leave status of an officer on the active list." (11 Comp., 376, Jan. 25, 1905.)

9331. "An officer retired while on active duty can be retained on active duty only by an order of the Secretary of the Navy." (Bu. Memo. 16, p. 142; Comp. Dec. Dec. 31, 1902.)

9332. The active duty pay of a retired officer on duty as a member of a general court-martial continues to and including the date such officer receives notice from proper authority of the dissolution of the court-martial. (Bu. Memo. 64, p. 115; Comp. Dec. June 9, 1906.)

9333. A summons to a retired officer of the Navy to attend as a witness before a general court-martial does not place him on active duty. (5 Comp., 244, Nov. 30, 1898.)

9334. The provision in the Army appropriation act of June 12, 1906, "that hereafter fuel may be furnished to commissioned officers on the *active* list" does not repeal the provision to the effect that retired officers *while assigned to active duty* shall receive "the full pay and allowances of their respective grades," nor exclude a retired officer of the Marine Corps from the receipt of a fuel allowance while employed on active duty. (13 Comp., 168, Aug. 31, 1906.)

9335. A retired officer is entitled to active-duty pay while at his home engaged in the preparation of an affidavit, to which duty he had been assigned by the Secretary of the Navy, but he is not entitled to commutation of quarters. (10 Comp., 467, Dec. 9, 1903.)

9336. "An officer who, after retirement, remained on active duty without orders from the Secretary of the Navy, can not be regarded as having been ordered to such duty by the Secretary, and he is entitled to the pay of a retired officer only." (9 Comp., 299, Dec. 31, 1903.)

9337. "A marine officer while on active duty receiving notice of retirement for disability incurred in line of duty and later ordered to the same active duty he was performing when retired, without having been detached from such duty, is entitled to retired pay only from the day after the proceedings and findings of the retiring board were approved by the President to the date he received orders assigning him to active duty." (Bu. Memo. 163, p. 3375; Comp. Dec. Sept. 28, 1914.)

9338. "An officer on the retired list of the Marine Corps who is directed to report for examination for appointment to the next higher grade on the active list in accordance with an act of Congress and is found qualified and ordered to duty is entitled to retired pay only while taking examination and up to and including the day before the finding of the board that he was qualified was approved by the Secretary of the Navy, and to active-duty pay from the date the proceedings were approved. He is not entitled to commutation of quarters either while taking the examination or at any time thereafter until he reports for duty." (Bu. Memo. 175, p. 3777; Comp. Dec. Sept. 8, 1915.)

9339. The account card when prepared and submitted to the Auditor for the Navy Department after retirement should be accompanied by transfer pay accounts and a certified copy of orders, with all indorsements, which should show date of receipt. Upon assignment to active duty similar copies showing date of receipt and entry upon active duty should be submitted, and upon relief from active duty similar copies should be forwarded to the paymaster carrying the accounts.

9340. The accounts of retired officers on active duty should be submitted on the prescribed vouchers, and settlement should be made by the paymaster carrying the accounts of other officers at the station where they are serving as in the case of officers on the active list. But the accounts of all retired officers not on active duty will be paid by card and carried by the Assistant Paymaster, Marine Corps, 291 Broadway, New York, N. Y. While so carried no vouchers are necessary, but the officer concerned should keep the Assistant Paymaster, Marine Corps, at New York, advised of his address at all times in order to insure prompt payments when due.

9341. Deduction at the rate of 20 cents per month should be made for the naval hospital fund in the case of retired officers.

9342. The accounts of all retired officers not on active duty will be abstracted on the approved form and should be stated in one sum on the recapitulation and transcript, as per instructions of the Paymaster, Marine Corps, January 10, 1917.

9343. Retired officers will be paid by check monthly, or may be so paid oftener if any so desire; in which event they should notify the Assistant Paymaster, Marine Corps, New York, in due time, of their wishes in this connection.

9344. Officers wholly retired from the service shall be entitled to receive, upon their retirement, one year's pay and allowances of the highest rank held by them, whether by staff or regimental commission, at the time of their retirement. (1275 R. S.)

9345. Neither commutation of quarters nor foreign-service increase is included in the year's pay allowed by law. (7 Comp., 598, Apr. 3, 1901; 8 Comp., 737, Apr. 21, 1902.)

9346. The accounts of marine officers who are wholly retired should be transferred to the Paymaster for final settlement.

RETURNS.

9400. All monthly accounts shall be mailed or otherwise sent to the proper officer at Washington within 10 days after the end of the month to which they relate, and quarterly and other accounts within 20 days after the period to which they relate, and shall be transmitted to and received by the auditors within 20 days of their actual receipt at the proper office in Washington in the case of monthly, and 60 days in the case of quarterly and other accounts. Should there be any delinquency in this regard at the time of the receipt by the auditor of a requisition for an advance of money he shall disapprove the requisition, which he may also do for other reasons arising out of the condition of the officer's accounts for whom the advance is requested; but the Secretary of the Treasury may overrule the auditor's decision as to the sufficiency of these latter reasons: *Provided*, That the Secretary of the Treasury shall prescribe suitable rules and regulations, and may make orders in particular cases, relaxing the requirements of mailing or otherwise sending accounts, as aforesaid, within 10 or 20 days, or waiving delinquency, in such cases only in which there is, or is likely to be, a manifest physical difficulty in complying with the same, it being the purpose of this provision to require the prompt rendition of accounts without regard to the mere convenience of the officers, and to forbid the advance of money to those delinquent in rendering them: "*Provided further*, That should there be a delay by the administrative departments beyond the aforesaid 20 or 60 days in transmitting accounts, an order of the President in the particular case shall be necessary to authorize the advance of money requested." (Act of July 31, 1894, 28 Stat., 209.)

9401. Letters of transmittal should accompany the monthly accounts of paymasters, as the date thereof will be the guaranty to the auditor that the account was deposited in the mail within the time specified by law.

9402. Under authority of the Secretary of the Treasury dated March 24, 1908, accounts of officers of the Paymaster's Department, Marine Corps, should be transmitted within 20 days from the close of the month for which rendered.

9403. Delinquency in rendition of returns to the Treasury Department must be explained in the letter transmitting them.

9404. "In computing the period of time specified in the act of July 31, 1894 (28 Stat., 209), for the transmission to and receipt by the auditor of monthly and quarterly accounts, Sundays and legal holidays which fall within the period specified should be counted, but when the last day of such period falls on Sunday the receipt of them on the succeeding day will constitute a compliance with said act." (17 Comp., 229, Oct. 3, 1910.)

9405. "If disbursing officers do not for any reason receive from their depositories the monthly statements required to be rendered to them * * * in time for them to analyze their balance in the manner contemplated by the standard form of account current * * * they shall not delay the rendition

of their accounts so as to make them delinquent, but shall compute their net balances from their check stubs and state that such balances are so computed, together with a report of the cause of their failure to compute such balance in the prescribed manner." (Treas. Cir. 52, July 29, 1907.)

9406. "A waiver by the Secretary of the Treasury of a delinquency of a disbursing officer in forwarding returns to the Auditor for the Navy Department does not extend the time for which the officer is entitled to pay." (21 Comp., 548, Feb. 10, 1915.)

9407. Each disbursing officer should transmit monthly, by letter (a copy of which should be sent to the Auditor for the Navy Department direct), to the Auditor for the Navy Department, Treasury Department, Washington, D. C., via the Paymaster, an account current embracing all transactions coming within the time covered by the account, except authorized payments for which credit has been or may be deferred, as prescribed by paragraph 11, Treasury Department Circular No. 52, July 29, 1907, together with all vouchers necessary to substantiate the account. A copy of this account current, together with a copy of the abstract of collections, should likewise be forwarded, by letter, to the Bureau of Supplies and Accounts (Paymaster General, U. S. N.). (I.4873 and 3533–12.)

9408. Each account current rendered must be accompanied by a list showing checks canceled, by numbers, covering the period for which the account is submitted.

9409. In accounting for funds received under Treasury warrant the number and date of the warrant only should be entered on accounts current. In no case should the requisition number be entered.

9410. The balances acknowledged by disbursing officers and their analyses thereof must actually represent the state of their business at the close of the last day for which the accounts are rendered. * * * All transactions coming within the time covered by an account shall be reported therein. No payments or collections not actually made during the period of an account shall be included therein. (Treas. Cir. 52, July 29, 1907.)

REWARDS.

9500. A reward of not exceeding $50 may be offered for the delivery of a deserter and one of not exceeding $25 for the delivery of a straggler, which shall be checked against his account and, except in special cases to be determined by the Commandant of the Marine Corps, shall be in full satisfaction of all expenses incurred. (See art. 3635, N. R., 1913.)

9501. Rewards and expenses incurred for the delivery of a straggler or deserter will be paid by the quartermaster. (See art. 4902, N. I., 1913.)

9502. Deserters should be taken up for pay on the rolls of the post where received. Checkages of the amount of the reward paid should be noted on pay rolls, a certificate to this effect being made on the face of the vouchers covering the reward before their transmittal to the disbursing officer of the Quartermaster's Department. Checkages should also be noted on the pay rolls of all amounts expended by the Government incident to the apprehension and return to the barracks of the deserter, including medical examination, transportation, subsistence, telegrams, etc.

SALE OF EFFECTS.

Dead Men and Deserters.

9600. When effects of dead men or deserters are sold at a post an account of such sale should be made on Form N. M. C. 504, in duplicate where no cash is realized from the sale, and in triplicate where all or portion of the articles are sold for cash and the forms so prepared immediately transmitted to the paymaster having the accounts of the men, accompanied by the cash, check, or certificate of deposit. No copy of this form is necessary to file as a voucher with the pay roll upon which checkage is made against the account of an enlisted man for articles purchased at such sales, but proper entry covering checkage should be made under "Remarks" on pay roll.

9601. In the first column should be entered the name and rank, date of enlistment or reenlistment, and date of death or desertion. The name and rank of purchaser should be entered in the column provided, surname to the left. The articles sold should be itemized opposite the name of the purchaser. There should be entered in the column "Total by individuals, cash and checked," the total amount of sales to be credited to each deserter or dead man and not the total sold to individual purchasers.

9602. Sales should be made as early as practicable, invariably within five months of date of desertion or death.

9603. All money found among the effects of a deceased marine should be transmitted immediately to the paymaster having the accounts of the man and the amount thereof credited on the statement closing account for settlement (Form N. M. C. 90), proper notation being made under "Remarks."

9604. In cases where cash effects of deserters or deceased men are transmitted by letter to the paymaster handling the man's account the letter of transmittal should be in duplicate, the original letter to be filed by the paymaster with the account in which the cash is taken up.

SEA PAY.

9700. "The increased compensation as now fixed by law for the Marine Corps for foreign shore service shall hereafter be paid to the officers and enlisted men of that corps while on sea duty in the same manner and under the same conditions as is provided by the act approved May 13, 1908, for officers of the Navy." (Act Mar. 3, 1915, 38 Stat., 948.)

9701. "All officers on sea duty and all officers on shore duty beyond the continental limits of the United States shall while so serving receive 10 per cent additional of their salaries and increase as above provided, and such increase shall commence from the date of reporting for duty on board ship or the date of sailing from the United States for shore duty beyond the seas or to join a ship in foreign waters." (Act of May 13, 1908, 35 Stat., 128.)

9702. The 10 and 20 per cent increased pay for duty is payable only on:

(*a*) The base or minimum pay.

(*b*) Pay which is added to or attached to the base pay and equally permanent after the right to it has been acquired, such as continuous-service pay, longevity pay, and pay for good-conduct medals and bars. (Bu. Memo. 171, p. 3630; Comp. Dec. May 19, 1915.)

9703. "The increased pay authorized for officers of the Navy or Marine Corps while detailed on certain aviation duty and the increased pay authorized for sea duty or foreign shore service should be computed upon the base pay, increased by length of service, and neither increase of pay above named should be computed on the other."

9704. "Increased pay for sea duty is not computed on pay as aid, payments for mounts, compensation received as cooks, messmen, gun pointers, gun captains, or for qualifications as expert rifleman, sherpshooter, or marksman." (Bu. Memo. 171, p. 3630; Comp. Dec. May 19, 1915; idem, Bu. Memo. 172, p. 3701; Comp. Dec. June 4, 1915.)

9705. "No service shall be regarded as sea service except such as shall be performed at sea under the orders of a department and in vessels employed by authority of law." (1571 R. S.)

9706. Officers are entitled to sea pay while attached to and serving on board any ship in commission under the control of the Naval Department, the Coast Survey, or the Bureau of Fisheries. (R. 4405–1.)

9707. The right to the 10 per cent additional pay for sea service ceases on the date of detachment from sea duty. (Bu. Memo. 124, p. 1836; Comp. Dec. June 30, 1911.)

9708. "In computing the pay of retired officers of the Navy the 10 per cent additional pay allowed for sea duty or for shore duty beyond the continental limits of the United States shall not be included * * *." (Deficiency act, May 30, 1908; Stat. L., vol. 35, p. 501.)

9709. "An officer performing duty on board a naval vessel loaned to the Naval Reserves of a State is entitled to sea pay, as such service under orders from the department falls within the provisions of section 1571, Revised Statutes."

9710. Commissioned officers on duty at the Naval Academy ordered to "special temporary duty" on a vessel for practice cruise with midshipmen are entitled to the 10 per cent additional for sea duty while so serving. (Bu. Memo. 104, p. 1267; Comp. Dec. Oct. 22, 1909.)

9711. "Where an officer of the Navy attached to a receiving ship, or a ship of like character, lives on shore with his family in quarters furnished by the Government such officer is not entitled to the higher rate of pay provided for sea duty." (17 Comp., 516, Jan. 17, 1911.)

9712. "An officer of the Navy attached to a receiving ship and occupying Government quarters on shore is not entitled to the 10 per cent additional pay provided for sea service." (Bu. Memo. 110, p. 1396; Comp. Dec. Apr. 30, 1910.)

9713. Commissioned officers attached to and doing duty aboard receiving ships are entitled to the additional 10 per cent for sea service. (Bu. Memo. 88, p. 759; Comp. Dec. July 13, 1908.)

9714. "An officer quartered and performing paramount duty on a receiving ship is entitled to sea pay. The law defining sea service and providing additional pay therefor makes no distinction between officers who are married and those who are not married, nor does it makes the right to sea pay in individual cases dependent upon increased expenses. It is immaterial so far as the right to sea pay is concerned whether the officer's family lives on shore or with him on board ship." (Bu. Memo. 129, p. 1916; Comp. Dec. Nov. 22, 1911.)

9715. "A warrant officer assigned to duty on a receiving ship who later receives orders to additional duty ashore is entitled to receive sea pay even though he lives in private quarters on shore." (Bu. Memo. 182, p. 3937; Comp. Dec. Apr. 19, 1916.)

9716. "An officer assigned to duty on a receiving ship with additional duty in a navy yard, who lives and messes on board a receiving ship, is entitled to sea pay provided the shore duty is not stated in the orders or indorsements as being paramount." (Bu. Memo. 162, p. 3341; Comp. Dec. Aug. 19, 1914.)

9717. Additional sea pay is not allowed for a period while on leave or furlough. (Bu. Memo. 165, p. 3426.)

9718. "An officer who reports on board ship prior to the date on which he was ordered to report is not entitled to 10 per cent additional allowed for sea duty for any time prior to the date on which ordered to report." (Bu. Memo. 162, p. 3335; Comp. Dec. Aug. 15, 1914.)

9719. An officer performing duty in connection with vessels, but who does not mess on board the vessel and is not quartered on board the vessel, is not entitled to 10 per cent additional pay authorized for sea duty. (20 Comp., 651, Mar. 19, 1914; Bu. Memo. 157, p. 3012.)

9720. "Where an officer in the performance of sea duty left his vessel on authorized leave, and without rejoining his vessel or resuming his sea duty thereon was placed on special temporary duty ashore in the Bureau of Navigation, he was not while in the performance of such temporary duty ashore in a sea-duty status and not entitled to sea-duty pay." (18 Comp., 340, No. 13. 1911.)

9721. "A naval surgeon assigned to duty with an expeditionary force of marines and quartered on board a cruising vessel of the Navy, but not ordered to perform any duties in connection with said vessel, is not performing sea service in the proper acceptance of the term and is not entitled to sea-duty pay." (Bu. Memo. 132, p. 1997; Comp. Dec. Feb. 26, 1912.)

9722. "An officer of the Navy ordered to embark on board a naval vessel for duty with a marine expedition and who is not therefore regularly attached to said vessel is not entitled to the 10 per cent additional for sea duty while taking passage thereon." (Bu. Memo. 170, p. 3587; Comp. Dec. Apr. 9, 1915.)

9723. The law makes no provision for 10 per cent increase of naval officers' pay while traveling from shore duty beyond seas to join a vessel in foreign waters, or vice versa. (Bu. Memo. 148, p. 2662; Comp. Dec. June 24, 1913.)

9724. "An officer detached from sea duty in home waters and ordered to sea duty in foreign waters is entitled to sea pay from the date of sailing from the United States." (Bu. Memo. 127, p. 1883; Comp. Dec. Sept. 27, 1911.)

9725. Commissioned officers on sea duty ordered to hospital for treatment without orders granting sick leave or detaching them from sea duty are entitled to a continuance of 10 per cent additional pay received for sea duty. (Bu. Memo. 99, p. 1078; Comp. Dec. May 15, 1909.)

9726. An officer attached to a seagoing vessel while on special temporary duty away from his ship under orders expressly imposing upon him the continued discharge of his sea duties is entitled to the 10 per cent additional pay received for sea duty. (Bu. Memo. 107, p. 1321; Comp. Dec. Jan. 20, 1910.)

9727. "An officer detached from sea duty beyond seas and directed to proceed to his home is not entitled to the 10 per cent increase in pay while so en route." (Bu. Memo. 124, p. 1836; Comp. Dec. June 30, 1911.)

9728. An officer of the Navy is not entitled to 10 per cent increase of pay while returning from sea duty in foreign waters to the United States either to shore duty therein or under orders to join another ship in home waters. (Bu. Memo. 149, p. 2705; Comp. Dec. July 22, 1913.)

9729. "A naval officer detached from sea duty beyond seas and under orders to proceed to sea duty in the United States is not entitled to 10 per cent additional pay while proceeding as a passenger on a naval vessel from place of detachment to place of entrance on new duty." (20 Comp. 481, Jan. 10, 1914.)

9730. An officer temporarily absent from sea duty and performing duty ashore under orders practically relieving him from all duty aboard his ship is not entitled to the additional 10 per cent while performing such shore duty. (Bu. Memo. 100, p. 1205; Comp. Dec. June 30, 1909.)

9731. Officers on leave of absence from sea duty are not, while on such leave, entitled to the 10 per centum additional pay. (Bu. Memo. 98, p. 1041; Comp. Dec. Apr. 24, 1909.)

9732. In view of the comptroller's decision of April 24, 1909 (Bu. Memo. 98, p. 1041), enlisted men are not entitled to 20 per cent sea pay for a period while on furlough. (Letter M. G. C., June 23, 1915; 52914–183.)

9733. Additional pay for sea service is not forfeited while a man is restricted to the limits of the ship and awaiting action if in the performance of duty during such period.

9734. The following rules, relative to checkages of sea pay, on account of absence with and without leave, should be followed out:

Absent with leave on February 28; deduct 10 or 20 per cent in the case of officers and enlisted men, respectively, for three days.

Absent with leave on February 29; deduct for two days.

Absent with leave on the 30th and 31st of a 31-day month; deduct for one day.

Absent with leave on the 31st day of a 31-day month; deduct for one day.

Absent on the 30th, 31st, and 1st day of following month; deduct for two days.

Absent on 31st and 1st of following month; deduct for two days. (20 Comp., 772, Apr. 30, 1914; and 20 Comp., 867, June 27, 1914; Bu. Memo. 165, p. 3426.)

9735. Enlisted men on duty aboard ships, where staff returns are transferred to a shore station prior to discharge, should be credited sea pay to the date of actual transfer ashore or to date of discharge in event the man is continued on sea duty to include that date.

9736. A marine who is confined by order of the commanding officer and not a court-martial should be checked his 20 per cent (sea pay) increase during any confinement of record.

9737. A marine who has been in confinement awaiting action and sentence of a court-martial and who has been acquitted by the court-martial should be checked the 20 per cent (sea pay) for his time in confinement.

9738. A marine who is sick, not due to his own misconduct, should not be checked the 20 per cent for the time he is on the sick list nor while in hospital. (Bu. Memo. 99, p. 1078; Comp. Dec. May 15, 1909.)

9739. Remarks on pay rolls, Forms N. M. C. 731, 424, and 90, should show the following in cases where additional (20 per cent) sea pay is claimed:

(*a*) Where men transferred from the United States to ships in foreign waters are entitled to 20 per cent increase for sea service; the date, place, and conveyance upon which they departed from the continental limits of the United States.

(*b*) Where men joining shore stations from ships in home or foreign waters are entitled to 20 per cent increase for sea service; the date on which they were detached from the ship.

(*c*) Where men entitled to 20 per cent increase for sea service are transferred from shore stations to ships in home waters, or are transferred between ships in any waters; the date on which they reported aboard for duty, and in the latter case also the date of detachment from the ship from which they joined.

9740. An enlisted man of the Marine Corps in confinement awaiting or undergoing trial or serving sentence of a summary court-martial is not entitled to the 20 per cent additional pay for sea duty under the act of March 3, 1915. (Bu. Memo. 174, p. 3766; Comp. Dec. Aug. 24, 1915.)

9741. Officers claiming sea pay after detachment from such duty should file duplicate certified copies of their orders showing date of detachment from the ship with the pay voucher upon which such credit is claimed.

SERVICE-RECORD BOOKS.

9800. Immediately after the payment of each monthly pay roll an officer or noncommissioned officer charged with the keeping of the service-record book should, without delay, cause to be entered and verified in the spaces provided therefor a record of the payment or settlement as shown by the rolls as audited and settled by the paymaster concerned. If there is no balance "Overpaid" or "Unpaid," the words "Paid in full" should be stamped through the space provided for "Balance." Upon the transfer of a man the commanding officer should, at the time of transfer, see that proper entries as to the date of last settlement, etc., are made, and that such entries agree with the pay roll upon which the last settlement appears. The rate of pay as entered in the service-record book should be base pay plus additional pay for continuous service, i. e., the same as is entered in the column "Rate of pay" on the pay roll from which the entry is transcribed.

9801. In taking up accounts—from the above record—of men who join by transfer, the book should be examined for post-exchange checkages and other checkages pending. These checkages must be made on current rolls if subsequent to date of last settlement.

9802. Upon the transfer of an enlisted man whose account stands overpaid or due and unpaid at last settlement there should be entered in the "Pay account record" of the service-record book of the man concerned, in the appropriate column, the amount so overpaid or due and unpaid to be certified by the commanding officer having charge of the record in accordance with paragraph 100 of Marine Corps Orders, 1917.

9803. Where balances are shown, care should be taken at the time of transfer to see that such balances agree with the pay roll upon which last settlement appears. If transfer occurs after submission of the pay roll but before settlement is made, the amount stated for payment should be shown in the service-record book as "due and unpaid," and in event that an error is developed upon the paymaster's audit of the roll in any balance overpaid or unpaid, so noted in the service-record book, the paymaster concerned should immediately, upon being informed of the transfer, request a checkage or credit of the necessary amount properly to adjust the error in question.

9804. When a marine is transferred from one station to another his service-record book should contain a complete record of all matters affecting his pay, which should be entered therein under their proper headings as required by article 3551 (1) Naval Instructions, 1913.

9805. The entries under the heading "Deposit account," in the service-record book should be made by marine officers, commanding, or noncommissioned officers in charge of the post or detachment.

9806. In the event of the loss of the service-record book of any man en route between ships or stations on transfer, the commanding officer of the post or

detachment where the marine joins should immediately apply to the man's previous commanding officer for the data necessary to take up properly the account on his rolls. In the meantime (while awaiting this information) the man's name should be taken up on each pay roll rendered, subsequent to his joining, with the following notation under "Remarks": "No account received, application made therefor _____(date)_____."

9807. Men who are stated on pay rolls for pay and are transferred before payment of command should be given full credit for such pay in the space provided for "Pay account record" in the service record book, less any amount they may have requested credited to their deposit accounts or deducted in favor of the post exchange, proper alterations being made at the time of transfer on memorandum rolls.

9808. In cases where men join the command and the date of last settlement in the service record books is so remote as to make it appear that a settlement had actually been made subsequent to the date shown in the book, the commanding officer should immediately take steps to ascertain the correct date of settlement.

SIGNALMEN.

9900. "Enlisted men of the Marine Corps regularly detailed as signalmen by the Brigadier General Commandant shall receive the same compensation in addition to their monthly pay as is now or may hereafter be allowed enlisted men of the Navy under like circumstances: *Provided, however,* That in cases where immediate action is necessary, appointments may be made by the commanding officer of the detachment, who will refer said action to the Brigadier General Commandant. If said appointment is duly approved the pay will take effect from the date of original appointment."

9901. "Where enlisted men of the Marine Corps are regularly detailed as signalmen by the commanding officer of any vessel of the Navy and serve at least one month in that capacity they shall, during the time of said services, receive the same compensation in addition to their monthly pay as is now or may hereafter be allowed enlisted men of the Navy under like circumstances." (Executive order Nov. 16, 1907; G. O. No. 58, N. D., 1907.)

9902. Enlisted men of the Navy regularly detailed as signalmen receive the following compensation in addition to the monthly pay of their rating:

Signalman, first class	$3.00
Signalman, second class	2.00
Signalman, third class	1.00

(I. 4427–17.)

9903. The date of approval by the Major General Commandant of details as signalmen, where such is required by Marine Corps orders, should be shown on the first pay roll upon which such credit for such pay is claimed.

9904. Pay for signalmen is not forfeited while a marine is on furlough, provided his "regular detail" has not been revoked.

9905. In all cases where credit for pay as signalman is claimed remarks on pay rolls should show: "Signalman _____ (class) _____ (date)_____ to _____ (dated) _____."

9906. Commanding officers of advanced base and expeditionary forces and of posts outside the continental limits of the United States are authorized to detail signalmen for organizations under their command to fill vacancies in authorized complements. Details as signalmen will be shown on the muster and pay rolls of the organization next rendered after the details are made. (See par. 134 (1) M. C. Orders, 1917.)

9907. The detail of a marine as signalman may be terminated at the pleasure of the appointing power and automatically ceases upon the transfer of the man from the organization in which he was detailed. (See par. 134 (2), M. C. Orders, 1917.)

STATEMENTS AND REMOVAL OF DIFFERENCES.

10000. After examination of a disbursing officer's returns, the Auditor for the Navy Department renders to the officer concerned a statement of differences. Such statement serves to notify the disbursing officer whether or not the balance due the Government as shown by his account current agrees with the balance due as computed by the Auditor after passing upon the correctness of the account. Where a difference exists, the items making up the amount thereof are enumerated, the reason why they were not passed being stated in each case.

10001. Differences are of two kinds, viz., suspensions and disallowances.

(*a*) Suspensions of items in a disbursing officer's account are made by the auditor "in order to obtain further evidence or explanation necessary to their settlement." (Act July 7, 1894.)

"A suspension of action by an auditor is not a final decision of such officer." (1 Comp., 381, Apr. 19, 1895.)

Suspensions if not removed will subsequently appear as disallowances.

(*b*) Disallowances: A paymaster is required to make good from his own funds all disallowances in his accounts not removable by any other method.

10002. Suspensions are removable only by the auditor. (1 Comp., 381, Apr. 19, 1895.) Disallowances are removable within one year only by the comptroller; subsequently only by the auditor. (4 Comp., 303, Dec. 9, 1897.) Removal may be directed by the Court of Claims.

10003. Methods of securing removal of differences: (*a*) Explanation or argument: In the case of suspensions, appropriate explanation as to the circumstances of each particular item may be made to the auditor through the Paymaster, Marine Corps.

10004. In the case of disallowances, appropriate explanation concerning the applicability of laws, regulations, and decisions may be made to the Comptroller of the Treasury in the form of an appeal.

(*b*) For instructions regarding adjustments by checkage, see article 4888 (3), Naval Instructions, 1913.

10005. Copies of statement of differences furnished the disbursing officer by the Auditor for the Navy Department will be supplied by the Paymaster, Marine Corps, to all other paymasters or special disbursing agents of the paymaster's department. Upon receipt of his statement of differences, the paymaster whose account is affected should take the proper steps to adjust the accounts. Paymasters who have received copies of statements of differences of other officers should take steps to withhold any amounts suspended or disallowed in the accounts of men on their rolls who are due for discharge, notify-

ing the paymaster or disbursing agent concerned of the action taken. In order that this latter may be properly carried out each paymaster or disbursing agent should keept a card record of all suspensions or disallowances appearing in statements of differences, referring to same as occasion demands.

10006. "A deposit by an officer to the credit of the Treasurer of the United States at the request of an auditor of an amount of pay disallowed by the latter, and a covering of the same into the Treasury, does not amount to a voluntary payment, and does not preclude the officer from an appeal to the Comptroller of the Treasury from the settlement of the auditor." (19 Comp., 372, Dec. 20, 1912.)

STATEMENTS OF ACCOUNT.

10100. In rendering statements of account on request of the Auditor for the Navy Department, or otherwise, Form N. M. C. 43 (detailed statement of account, should invariably be used.

STATEMENT OF DISBURSING ACCOUNTS.

10200. Statements of disbursing accounts (Form 5125, Treasury Department) received from depositories should be checked against the check stubs, and each check shown on such statement as having been paid should be so stamped, and the month and year in which such check was paid should be indicated, e. g., "Paid July 1915." When this has been done, a list of the outstanding checks (those remaining unpaid) should be prepared, showing the date and number of each check. This list should be retained by the paymaster for use in connection with the next disbursing statement received.

10201. If any discrepancy is discovered between the statement and the check book, the Treasurer of the United States should be advised immediately.

10202. "If disbursing officers do not for any reason receive from their depositories the monthly statements required to be rendered to them * * * in time for them to analyze their balances in the manner contemplated by the standard form of account current * * * they shall not delay the rendition of their accounts so as to make them delinquent, but shall compute their net balances from the check stubs and state that such balances are so computed, together with a report of the cause of their failure to compute such balances in the prescribed manner." (Treas. Cir. 52, July 29, 1907.)

SUBTREASURIES.

10300. Subtreasuries are located at Baltimore, Md.; Boston, Mass.; Chicago, Ill.; Cincinnati, Ohio; New Orleans, La.; New York, N. Y.; Philadelphia, Pa.; St. Louis, Mo.; and San Francisco, Cal.

TIME.

10400. "Where the compensation of any person in the military service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into 12 equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation each and every month shall be held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the 31st of any calendar month from the computation and treating February as if it actually had 30 days. Any person entering the service of the United States during a 31-day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the 30th day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the 31st day of any calendar month one day's pay shall be forfeited." (Acts June 12 and 30, 1906, 34 Stat., 248, 763.)

10401. "The provision in section 4 of the act of April 28, 1904, for computing payments of annual or monthly compensation, is applicable to payments of annual or monthly compensation in the Army." (11 Comp., 24, July 19, 1904.)

10402. Under the provision in section 4 of the act of April 28, 1904, for computing payments of annual or monthly compensation, where an employee serves the first day of a 31-day month and is absent on leave without pay during the remaining 30 days, and no other person is employed in his place during such absence, he is entitled to one day's pay. (11 Comp., 109, Aug. 26, 1904.)

10403. "The Assistant Surgeon General of the Public Health and Marine Hospital Service, whose salary was increased by operation of law on the tenth day of a 28-day month from $3,770 to $4,060 per annum, is entitled for his services during said month to nine-thirtieths of the one-twelfth part of $3,770 and twenty-one thirtieths of the one-twelth part of $4,060." (11 Comp., 503, Mar. 3, 1905.)

10404. A rural retter carrier who served from the 1st to the 14th, inclusive, of a 31-day month and was succeeded on the 15th of the month by a newly appointed carrier who served during the remainder of the month is entitled to fourteen-thirtieths of the monthly pay of a carrier on said route, and his

successor is entitled to sixteen-thirtieths thereof. (11 Comp., 726, June 5, 1905.)

10405. "Under section 4 of the act of April 28, 1904, the salary of an officer of the Government promoted in grade during the month of February should be computed on the basis of a 30-day month and paid in one monthly installment at the two different rates." (13 Comp., 1, July 5, 1906.)

10406. "For the purpose of computing compensation, and for computing time for services rendered during a fractional part of a month, each and every month shall be held to consist of 30 days, without regard to the actual number of days in any calendar month, thus excluding the 31st of any calendar month from the computation and treating February as if it actually had 30 days. When a promotion or demotion occurs during any month from a place to another place carrying a different compensation, services under such promotion or demotion will be considered as fractional service." (Bu. Memo. 76, p. 393. Comp. Dec. June 28, 1907.)

10407. "Where a sergeant in the Army is discharged on February 8, and on February 9 he accepts the appointment of second lieutenant, such officer is entitled, under the acts of March 2, 1903 (32 Stat., 934), and April 28, 1904 (33 Stat., 513), to be paid for such month of February 8 days as a sergeant and 22 days as a commissioned officer." (18 Comp., 983, June 15, 1912.)

10408. "An officer or employee will be paid for each day in a 30 or 31 day month for which he is in a duty or pay status, except for the 31st day.

10409. "The concluding proviso of the act of June 30, 1906 (34 Stat., 763), viz, 'That for one day's unauthorized absence on the 31st day of any calendar month one day's pay shall be forfeited,' does not apply where the absence is for more than that one day of that month." (20 Comp., 867, June 27, 1914.)

TRANSFER OF FUNDS.

10500. "All persons charged with the safekeeping, transfer, and disbursement of the public moneys, other than those connected with the Post Office Department, are required to keep an accurate entry of each sum received and of each payment or transfer." (Sec. 3643 R. S.)

10501. Disbursing officers are not authorized to transfer funds standing to their credit with one depositary to their credit with another depositary; such transfers should be made by the Secretary of the Treasury upon requests of the heads of the departments under which the officers are serving. (Treas. Cir. 102, Dec. 7, 1906.)

10502. (1) Although an officer may be charged on the books of the Treasury with the amount of requisitions made in his favor, yet he is not held accountable for money until it shall have come to his hands.

(2) In each transfer of funds the receiving officer must state on the receipt given that he holds himself accountable to the United States for the sum received. The officer making the transfer shall state whether the funds transferred were in cash, i. e., currency, or by check. If by check, the date, number, and depositary on whom drawn must be stated.

(3) When transfers have been made to or funds received from more than one officer the accounts so transferred or received from each officer shall be stated separately. (R. 4311.)

10503. Under the provisions of the act of March 4, 1915 (38 Stat., 1084), when one bureau of the War or Navy Department procures supplies or performs any service for another bureau of such department the head of the department for which the supplies are to be procured or the service performed may cause its funds to be transferred on the books of the Treasury Department to the procuring department for direct expenditure by it. The funds so transferred are to be expended and accounted for under the rules and regulations of the department to which they are advanced. (21 Comp., 819, May 22, 1915.)

10504. "The transfer of funds by one quartermaster or paymaster to another is such a disbursement as to entitle the transferring officer to credit in his accounts, and being a disbursement that may be made either in cash or by check within the provisions of Treasury Department Circular No. 52 of 1907, and where such transfer is made by check no receipt from the officer receiving the funds is required." (14 Comp., 382, Dec. 27, 1907.)

10505. "Whenever a disbursing officer having funds on deposit to his official credit with the Treasurer of the United States desires to pay such funds into the Treasury, either as revenue or as a repayment to an appropriation, he shall draw a check on the Treasurer of the United States to the order of the Treasurer, an assistant treasurer, or an active designated depository bank, as may be

most convenient, showing that the amounts is 'for deposit to the credit of the Treasurer of the United States on account of (state specifically on what account deposit be made).' The check shall be sent to the Treasurer, assistant treasurer, or active designated depository bank in whose favor drawn. The Treasurer, assistant treasurer, or bank shall issue the usual certificates of deposit, indorse the check 'Credited as directed,' charge the check in the daily schedule of warrants and checks paid, and credit the certificate of deposit in the regular transcript of the general account of the Treasurer of the United States." (Cir. Let. Treas. Dept. Feb. 28 ,1915.)

TRANSFERS—ENLISTED MEN.

10600. No transfer pay accounts of marines are required except in the case of dead men, deserters, general court-martial prisoners transferred to prisons for confinement, and retired enlisted men relieved from active duty, and these should be furnished the paymasters concerned on Form N. M. C. 90. Pay accounts should invariably be furnished the paymaster concerned on Form N. M. C. 90 in the case of enlisted men of the Navy attached to marine organizations, when transferred from one organization to another, or from one paymaster to another, or when the organization to which they are attached is transferred as a unit.

10601. Upon the transfer of any enlisted man, detachment, or organization of marines, to or from any ship, station, organization, or to expeditionary service, the commanding officer of marines should furnish the paymaster of the ship or station from which the transfer is made, with a copy of his report of transfers as rendered on Form N. M. C. 312, to the adjutant and inspector's department, United States Marine Corps.

10602. All charges to be made against the accounts of enlisted men transferred, except post exchange dues for which a special column is provided, should be noted in the service record book, in the space provided for "Other checkages pending."

"Pay officers of vessels in forwarding the accounts of enlisted men of the Marine Corps to shore stations for discharge should submit therewith a detailed statement of each account at the time of transfer." (Bu. Memo. 44, p. 441.)

10603. When a marine detachment is ordered on shore duty requiring the service of a marine pay officer, the accounts of such officers and enlisted persons of the Navy as accompany and are attached to said detachment shall be regularly transferred to and carried by the marine pay officer, and they shall be paid in the same manner as the officers and men of the Marine Corps with whom they are serving. (See R. 4426.)

10604. When marines serving afloat are transferred to another ship or station, commanding officers of marines shall furnish pay officers a copy of the report of transfer, to enable them to transfer the deposit record books and allotments of such men, if any.

10605. Upon receipt of such copy of this report the pay officer should transfer the deposit record books and allotments of such men to the pay officer of the ship or station to which the men are transferred, and at the same time prepare an invoice in triplicate (accompanying the same by individual receipts) for any items of clothing or small stores that may not have been charged to the marine on rolls rendered prior to the transfer, which invoice should be signed by the commanding officer of the marine detachment.

10606. In transferring allotments and deposit record books of marines, pay officers should use Marine Corps Forms N. M. C. 658 and 659, respectively, for this purpose.

10607. In all cases of deserters and general court-martial prisoners two copies of transfer pay accounts should be made out by the paymaster concerned after the receipt of Forms N. M. C. 90 and 146 from the post. The paymaster should certify and forward both copies to the pay officer of ship or station where the accounts pass for payment, the receipted copy, when returned, to be filed as voucher with the rolls of the old station; the other copy with the rolls of the new. The amount of credit or debit on account of clothing, as shown by Form N. M. C. 146, should not be included in the balance in any case. The transfer clothing account, Form N. M. C. 146 should, however, accompany these pay accounts to the pay officer of the prison or the deserters' roll, respectively.

10608. The "Service record" and "Remarks" should be a transcript of what appears on Form N. M. C. 90 and should contain an additional notation under "Remarks" as to "Total deposits to date of transfers," if any; the "Book No." in such cases to be supplied by the paymaster certifying the account.

10609. Transfer pay accounts should invariably be furnished by officers of the Pay Corps of the Navy in the case of enlisted men of the Navy transferred to marine organizations for duty and also when such men are transferred from one organization to another or from one paymaster to another, as well as in the case of the transfer of an entire organization to which such men are attached. (See Bu. Memo. No. 188, p. 4063, and par. 10600, this Manual.)

10610. Where an enlisted man of the Navy, attached to an organization paid by a paymaster of the Marine Corps, is transferred two copies of transfer pay account should be prepared by the paymaster after the receipt by him of Form N. M. C. 90, which should be furnished by the commanding officer of the organization to which the man is attached. The paymaster should certify and forward both copies of the account to the paymaster of the ship or station to which the man is transferred, the original to be filed with the account where taken up, the duplicate to be receipted and returned to the paymaster from whom received for file with the roll upon which the transfer account appears. Transfer of accounts effected under the foregoing should be prepared on Form N. M. C. 40 where men are "Paid in full" or have balances "Due and unpaid" and Form N. M. C. 41 when transferred with a balance "Overpaid."

TRANSFERS—OFFICERS.

10700. Offices receiving orders for change of stations which involve the transfer of their pay accounts to another paymaster should immediately notify the paymaster who carries their accounts of such fact and request their transfer pay accounts and such pay as they may wish to draw, at the same time requesting such advances and forwarding such allotments as they may desire, and their orders may entitle them to receive or register under the regulations. Certified copies of their orders detaching them from an old or attaching them to a new station should not be required by the transferring or receiving paymaster unless the same are necessary to cover the payment of advances, the registration of allotments, or to establish the date of the discontinuance of an old or beginning of a new allowance, such as commutation of quarters, foreign-service pay, and the like. In each of the above-mentioned cases duplicate certified copies of orders should be furnished.

10701. Form N. M. C. 40 should be used to transfer the accounts of officers who have balances due and unpaid or paid in full. Two copies should be prepared and certified by the paymaster having the officer's account and forwarded to the paymaster who is to take up the account. Where it is impracticable so to forward the accounts they should be delivered to the officer transferred for further delivery by him to the paymaster taking up his accounts.

10702. A third copy should be prepared and forwarded for the information of the Paymaster, Headquarters, United States Marine Corps, whenever an allotment is transferred on this form.

10703. The paymaster receiving the accounts of an officer transferred to his rolls should acknowledge receipt by completing that part of the form reserved for this purpose and return the duplicate copy to the paymaster from whom received. The original should be retained and filed with the officer's account.

10704. Where an officer is transferred with a balance overpaid, Form N. M. C. 41 should be used.

TRANSPORTATION.

TRANSPORTATION OF OFFICERS WITHOUT TROOPS.

10800. "Transportation furnished upon an officer's orders to or from duty shall be endorsed upon his original orders, and a certified copy of such orders must accompany the voucher for the expenditure." (R. 4494.)

10801. Transportation requests issued by officers on recruiting duty covering transportation for themselves should be stamped on the face thereof: "Bill to (paymaster carrying their accounts)."

10802. The classes of transportation which should be billed to the Paymaster's Department, United States Marine Corps, are:

Officers traveling without troops.
Officers on recruiting duty.
Civilian employees.
Transportation discharged enlisted men for sea travel.

10803. When public bills for transportation are submitted for payment they should be accompanied by the original transportation requests.

10804. When payment is to be made by a disbursing officer the signature to the certificate on the face of the voucher should be made by the certifying officer in the upper space therefor, and the signature of the approving officer in the lower space; or if the authority to certify and approve be combined in one officer the lower space may be used for one signature to cover both certification and approval.

10805. When payment is to be made by direct settlement of an auditor of the Treasury Department, the signature of the certifying officer should be made in the upper space, and the approval and reference to the auditor should appear in the space provided therefor on the second fold.

10806. When officers or civilian employees, ordered to travel without troops, have been furnished transportation involving sea travel, duplicate certified copies of their orders with all endorsements thereon should be furnished the paymaster concerned. (See par. 16, Instructions Governing Transportation of Troops.)

10807. Transportation requests involving land-grant deductions will be settled by the Auditor for the Navy Department. (R. 4502–9.)

But should be billed to the paymaster carrying the certifying officer's account.

10808. Upon the discharge of any enlisted man for any cause except by way of punishment for a specific offense, the law (see par. 10900 this manual) requires that transportation and subsistence in kind for the specified sea travel, over the statutory shortest usually traveled route to his place of acceptance for enlistment, should be furnished or tendered him. If tender be accepted then this transportation and subsistence *in kind* should be supplied the dis-

charged man after his discharge. *For the land travel* in the journey both within and without the United States mileage at 3½ cents per mile rather than transportation and subsistence in kind (act of June 3, 1916), should be credited him in his final settlement. If the man declines to accept the tender of the transportation and subsistence in kind *for the sea travel*, through his desire immediately to reenlist or for any other cause, a proper record of this tender and of its nonacceptance, or its waiver, should be made on the final settlement by the commanding officer of the post, and, whether accepted or declined, proper note should be made by such commanding officer in the space provided; but in a case where the accounts are paid by a naval pay officer this record should further be made under "Remarks" on pay rolls where the final settlement of the account is extended.

Where men accept transportation for sea travel due them on discharge under the law the man's commanding officer should arrange for the furnishing of the same by requesting the representative of the Quartermaster's Department at or nearest the official port of embarkation, to furnish the man, upon his presenting himself in person within a reasonable time, not exceeding one year, and upon proper identification, with transportation and subsistence for the sea travel from the port of embarkation to the port of debarkation on the usually traveled route nearest to the place of acceptance for enlistment, the transportation so furnished to be billed to the assistant paymaster, Marine Corps, nearest the port of embarkation where the transportation is furnished.

When making final settlement with enlisted men where sea travel is involved, the Paymaster should note on final settlement that transportation for sea travel should be furnished under the above paragraph if accepted by the man.

10809. "When transportation has been furnished employees upon requests therefor issued by the Government, and it subsequently develops that there is no appropriation available for the payment thereof, the railroad companies furnishing such transportation can not be presumed to have known such fact, and they are legally entitled to compensation for the services rendered in accordance with the requests." (16 Comp., 383, Dec. 15, 1909.)

10810. Alterations or erasures on a transportation request are not permitted. If explanations are required they should be made on the back of the request. (See par 42, Instructions governing transportation of troops.)

10811. "Allowance for extra service rendered in accordance with an unauthorized alteration of a request can not be made unless such services are specifically ratified and approved by proper authority.

10812. "The approval of an account containing items for transportation furnished in accordance with an altered request is not an approval of the alteration unless specifically mentioned.

10813. "Additional accommodations required by an employee over those originally provided for him should be paid for by himself and reimbursement requested therefor, which can only be made after the same are furnished and are ratified and approved as necessary and required for the Government's interest." (16 Comp., 33, July 22, 1909.)

10814. "A disbursing officer is not authorized to pay a claim for transportation services rendered the Government without proper authority, though the claim for said services is a legal one against the United States.

"The fact that a claim is legal and just against the United States is not itself sufficient to authorize the payment therefor by a disbursing officer." (18 Comp., 79, July 29, 1911.)

10815. "The lowest net rate available for Government transportation is the cost by an authorized route by which a shipment can be moved at a through published rate; the said net rate is the cost to the Government when said route is used, or any other route which equalizes therewith."

10816. "A route which is used only in emergencies and is not an authorized or available route for the public at the through tariff rate can not be used as the basis of equalization or for establishing the net rates to be applied on Government business unless said route is designated by the Government." (18 Comp., 331, Nov. 9, 1911.)

TRAVEL ALLOWANCE.

10900. On and after July 1, 1916, an enlisted man whose discharge from the service, except by way of punishment for an offense, shall receive 3½ cents per mile from the place of his discharge to the place of acceptance for enlistment, enrollment, or original muster into the service at his option: *Provided*, That for sea travel on discharge transportation and subsistence only shall be furnished to enlisted men. (National defense act June 3, 1916.) But hereafter, for the purpose of determining allowances for enlisted men on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel." (Act June 12, 1906, 34 Stat., 247.)

10901. This law is applicable to the Marine Corps under the provisions of section 1612, Revised Statutes. (Bu. Memo. 141, p. 2321; Comp. Dec. Oct. 31, 1912.)

10902. The language "at his option" in section 126 of the national defense act has operation only with reference to the preceding words "enrollment" or "original muster into the service"; as these terms are not properly applicable to enlisted men of the Regular Army, such enlisted men on discharge are entitled to travel allowances only to the place of their acceptance for enlistment, i. e., the place of initial acceptance, it being the purpose of the act to return a man to the place from which he was taken by the Government. As to enlisted men of volunteer or militia organizations to which the terms "enrollment" or "muster into the service" may apply they may exercise an option. If a man enters the military service as a part of a recognized organization which has been enrolled for the purpose of becoming a part of the Army, and such organization is mustered into the service at a different place from that where the members were enrolled he may, upon discharge or muster out, be allowed travel to the place of his enrollment or to the place of his muster in, as he may elect, or, in the language of the statute, "at his option." An enlisted man of the Regular Army is entitled to travel pay only to the place of his acceptance for enlistment. (22 Comp., 697, June 26, 1916; idem, Bu. Memo. 184, p. 3997.)

10903. The place of acceptance of an applicant for enlistment is the place at which he applied for enlistment, was examined by the doctor, and was accepted by the recruiting officer or noncommissioned officer in charge.

10904. An enlisted man of the Marine Corps may lawfully be paid travel allowance on discharge only at the rate then authorized by law notwithstanding the fact that the law in force at the time of his enlistment authorized payment of such allowance at a higher rate. (23 Comp., 45, July 24, 1916; idem, Bu. Memo. 185, p. 4018.)

10905. A soldier discharged (by expiration of term of service while in the hands of civil authorities *awaiting trial*) should not be paid travel pay. His right to travel pay is dependent upon the final action of the civil authorities. If convicted he is not entitled to travel pay; if acquitted he is entitled to travel pay. (9 Comp., 249, Dec. 12, 1902.)

10906. A soldier discharged without honor on account of imprisonment under sentence of civil court is not entitled to pay or allowances after date of arrest or to travel pay. (14 Comp., 116, Aug. 31, 1907.)

10907. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities and to allowances, including travel pay. (Comp., Dec. 15, 1902, P. M. G. O., 33840.)

10908. But a soldier discharged by reason of a conviction by civil authorities, who is afterwards pardoned, is not entitled to travel pay nor pay from date he was turned over to civil authorities. (3 Comp., 334, Feb. 4, 1897.)

10909. "Checkage against the travel pay of a discharged enlisted man on account of indebtedness is unauthorized." (20 Comp., 707, Mar. 31, 1914.)

10910. Travel pay is an allowance as distinguished from pay, and no checkage should be made against such travel pay except overpayments of pay (including allotments) if there is not sufficient pay or clothing money due to satisfy such overpayment.

10911. A marine should not be left at the place of his discharge without the means of procuring his transportation to place of enlistment and should be paid for travel allowances without regard to his indebtedness to the United States for clothing overdrawn. (8 Comp., 624, Mar. 13, 1902.)

10912. "An enlisted man's indebtedness to the United States on account of transportation furnished him in being returned to his station from absence without leave is not a proper charge against the travel pay due him on discharge from the service." (18 Comp., 621, Feb. 23, 1912.)

10913. Travel allowance is not subject to deduction to make good indebtedness of the soldier to the United States or to such instrumentalities of the Government as shall have been legally established, such as post exchanges or company funds. (20 Comp., 707, Mar. 31, 1914.)

10914. The law provides that an enlisted man when discharged from the service, except by way of punishment for a specific offense, shall receive travel pay from place of discharge to place of enlistment. The Comptroller of the Treasury has decided that an enlisted man of the Marine Corps is not discharged "by way of punishment for a specific offense," within the meaning of the law providing for travel pay upon discharge, when he has not been convicted of an offense by court-martial. (Bu. Memo. 97, p. 998.)

10915. A soldier convicted by a court-martial of an offense and sentenced to be dishonorably discharged is discharged "by way of punishment for an offense" and is not entitled to travel pay. (6 Comp., 220, Sept. 15, 1899.)

10916. As a soldier must be furnished with transportation in kind for sea travel, if the Government furnishes such transportation by a longer route than that usually traveled, the soldier is entitled to travel pay from port of debarkation to his home. (Comp., Jan. 20, 1903, P. M. G. O., 11826–80.)

10917. "When the Government, without attaching any condition thereto, grants the request of a marine that he be discharged at a certain place upon expiration of enlistment the marine does not waive his right to travel pay * * *." (12 Comp., 543, Mar. 20, 1906.)

10918. "If the place where an officer or soldier was absent on leave at the time of his discharge is shown he will be allowed travel pay and subsistence

from that place to the place where he entered the service unless the distance is greater than from the place where his regiment was, in which case he will be allowed only for the distance from the place where his regiment was." (5 Comp., 117, Sept. 24, 1898.)

10919. "A soldier discharged on an Army transport en route from one port in the United States to another port in the United States is entitled to travel pay at the rate of * * * per mile for entire distance via port of debarkation from place of discharge to place of enlistment." (Comp., July 28, 1911.)

10920. "If the soldier so discharged does not reenlist before performing the journey to his home or place of enlistment, the cost of subsistence and transportation, if any, furnished him by the Government for all or any part of said journey is a proper debit against the amount of travel pay due." (18 Comp., 75, July 28, 1911.)

10921. "The *place of discharge* from which travel allowance of an enlisted man is computed * * * is the place at which the discharge is delivered and received by him, provided he is on duty at that place and not necessarily at the place of its issuance." (19 Comp., 565, Mar. 13, 1913.)

10922. "An enlisted man of the Marine Corps who, in consideration of his discharge at the naval station, Guantanamo, Cuba, agreed to waive all claim to transportation to the United States, is entitled to an allowance for travel pay * * * from Guantanamo to Habana, Cuba." (Bu. Memo. 137, p. 2227; Comp. Dec. July 31, 1912.)

10923. "Enlisted men * * * who extend their enlistments are not entitled to travel allowance at the expiration of the four-year period for which they originally enlisted; * * *." (Bu. Memo. 159, p. 3060; Comp. Dec. May 16, 1914.)

10924. The travel for which they are entitled to travel allowance on discharge at the termination of their enlistments as extended is travel in the United States from place of discharge to place of acceptance for enlistment. (Bu. Memo. 159, p. 3060; Comp. Dec. May 16, 1914.)

10925. A soldier discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to travel pay. (8 Comp., 655, Mar. 24, 1902.)

10926. "When an enlisted man is discharged from an enlistment (prior to its expiration) to enable him to accept an appointment * * *, he is not entitled to travel allowance from place of discharge to place of enlistment." (Bu. Memo. 150, p. 2770; Comp. Dec., Aug. 18, 1913.)

10927. "A soldier who was discharged after the expiration of his term of enlistment, to enable him to accept a civil employment, was not discharged by way of favor, but as a matter of right, and he is entitled to travel allowance." (7 Comp., 435, Feb. 14, 1901.)

10928. "A soldier discharged to enable him to accept a commission is not entitled to travel pay." (Digest Comp., 1902, p. 218.)

10929. A soldier discharged at his own request, for his own pleasure or convenience, is not entitled to travel pay. (189 U. S., 474, Apr. 23, 1903, case United States *v.* Barnett.)

10930. A soldier discharged without honor by reason of desertion is not entitled to travel pay. (9 Comp., 517, Mar. 30, 1903.)

TRAVELING EXPENSES.

11000. For general reference as to regulations, allowances, etc., see R. 4486 to art. R. 4495, Naval Regulations 1913, inclusive; articles 122 and 123, Naval Instructions 1913, and paragraphs 236 and 238, inclusive, Recruiting Instructions, United States Marine Corps, which are applicable to the Marine Corps in so far as allowances are concerned only.

11001. The act of August 5, 1882 (22 Stat., 286), under which marine officers traveling abroad without troops are entitled to traveling expenses, provides: "and officers of the Navy traveling abroad under orders hereafter issued * * * shall receive, in lieu of mileage, only their actual and reasonable expenses, certified under their own signatures, and approved by the Secretary of the Navy.

11002. Officers of the Marine Corps are entitled under section 1612 of the Revised Statutes to the same allowance for sea travel *with troops* as is provided for officers of the Army by the act of June 12, 1906, and such allowances are payable from the appropriation for pay and allowances of officers of the Marine Corps. (13 Comp., 332, Nov. 9, 1906.)

11003. That for all sea travel actual expenses only shall be paid to officers * * * when traveling on duty, under competent orders, with * * * troops and the amount so paid shall not include any shore expenses at port of embarkation or debarkation; * * * (Act of June 12, 1906, 35 Stat., 114.)

11004. Where an officer performs repeated travel under a single order, one copy attached to the original and one to the duplicate of the first travel expense voucher submitted will suffice for all subsequent travel performed under such order, so long as they are settled by the same pay office; provided, that the vouchers are indorsed by the pay officer to show that payment has been indorsed on the original orders.

11005. Where an officer performs repeated travel under a single order, and secures transportation on a Government transportation request, one copy attached to the original and one to the duplicate of the first transportation voucher submitted will suffice for all subsequent transportation procured under such order, so long as they are settled by the same pay office; provided, that the vouchers are indorsed by the pay officer to show that the transportation as furnished has been indorsed on the original orders.

11006. Reimbursement for expense incurred in travel performed outside the United States and in Hawaii and Porto Rico and for repeated travel in the United States may be made by any paymaster of the Marine Corps.

11007. The mere statement that it was impracticable to obtain receipts will not be accepted. Items for meals and tips should indicate whether expenditures were made on train, at a restaurant, or hotel.

11008. Vouchers for traveling expenses of marine officers should be prepared on Form N. M. C. 420 and transmitted direct to the Paymaster, or an assistant paymaster, of the Marine Corps, who is to settle the claims accompanied by original orders, with modifications thereto, if any, indorsed to show the hour, date, and place of receipt, together with certified copies, in duplicate, of such orders and of all indorsements. Copies should appear on the reverse of the original and duplicate voucher or be attached thereto.

11009. The hour and date of departure from and arrival at office, residence, or domicile and other points should be shown on the face of the voucher. (See par. 11018.)

11010. All subvouchers should be numbered consecutively, and the numbers thereon should be entered on the face of the voucher opposite the items they support.

11011. The railroad and connections over which transportation is procured should be stated on the face of each voucher opposite the amount claimed for reimbursement of the cost of such transportation. When the transportation is procured upon Government request the number of the transportation request and the railroad and connections should be stated on each voucher. Items for which no reimbursement is claimed should be shown in their proper chronological order.

11012. Officers claiming reimbursement for travel by automobile should show, by notation directly following the item, the cost of the same journey by rail or other public transportation.

11013. Vouchers covering items of expense incurred while traveling on sea, either on a commercial steamer or a vessel of the Navy, should show the date, hour, and place of embarkation and debarkation and the date and hour of sailing and of arrival at point of destination.

11014. Claims made for expenditures in foreign countries must designate the kind of money used and its equivalent in United States currency at the rate of exchange in effect at the time the expense was incurred. Amounts claimed should be stated in United States currency. (See Bu. Memo. 115, p. 1584; idem 170, p. 3571.)

11015. The actual rate of exchange in the vicinity where the expenses are incurred shall be allowed, irrespective of United States Treasury valuation, upon sufficient evidence of correctness of said rate. (See Bu. Memo. 113, p. 1519; Comp. Dec. July 21, 1910.)

11016. Expenses incurred prior to the commencement of journey are not allowed, as in such case the officer is not in a traveling status. (See Bu. Memo. 91, p. 843; Comp. Dec. Sept. 11, 1908.)

11017. The status of marine officers ordered to the Philippines with troops on board the *Prairie* from Norfolk to Colon and by the *Buffalo* from Panama to the Philippines was not changed by the calling of the latter ship at San Francisco en route, as the stopping at San Francisco was only an incident in the voyage and does not make the travel to San Francisco travel in "the home waters of the United States" within the provision in the act of June 12, 1906, authorizing actual expenses in the Army for certain sea travel with troops. (See Bu. Memo. 104, p. 1264; Comp. Dec. Oct. 11, 1909.)

11018. An officer detached from duty abroad and authorized to delay en route home is entitled to actual expenses that would have been incurred had

he traveled abroad by the "shortest usually traveled route" and to mileage within the United States by such route, provided such an amount does not exceed his traveling expenses and mileage by the route actually traveled. (See Bu. Memo. 115, p. 1573; Comp. Dec. Sept. 9, 1910.)

11019. Where a medical officer of the Navy on recruiting duty is ordered to another city for the purpose of examining an enlisted man with the view of his discharge learns that said enlisted man is some miles distant from the city, such officer is not entitled to carriage hire for the purpose of reaching said enlisted man, but is entitled to mileage for the actual distance traveled in the performance of the duty assigned him. (See 17 Comp., 204, Sept. 29, 1910.)

11020. An officer after arrival in San Francisco under orders from Manila to San Francisco was not allowed his hotel bill in San Francisco, even though the delay was occasioned by a miscarriage of the mails. The cost of a telegram from the Major General, Commandant, on official business, forwarded "collect," is a proper charge to the United States and was allowed. (See Bu. Memo. 116, p. 1605; Comp. Dec. Oct. 31, 1910.)

11021. An officer of the Navy while temporarily absent from his permanent station under orders entitling him to traveling expenses is in the status of a traveler during the whole time he is away from his permanent station and therefore he is entitled to reimbursement of actual expenses for the entire period of such absence. (See Bu. Memo. 127, p. 1881; Comp. Dec. Sept. 22, 1911.)

11022. A naval surgeon assigned to duty with a brigade of marines embarked for transportation on board a vessel of the Navy and not ordered to duty on said vessel is, while on board, in the status of a traveler and therefore entitled to traveling expenses. (See Bu. Memo. 128, p. 1897; Comp. Dec. Oct. 30, 1911.)

11023. The expenses of an officer who rents an apartment and lives with his family are so commingled as to render it impossible for said officer to produce vouchers or other proof of his own actual expenses apart from those of the family, and such officer is not entitled to reimbursement for any estimated portion of such expenses as traveling expenses. (See 18 Comp., 454, Dec. 16, 1911.)

11024. A marine officer ordered from Olongapo, P. I., to duty in China as a member of an expeditionary force is entitled to actual traveling expenses (reimbursement of mess bill) while on passage from Olongapo to destination and return therefrom. He is not entitled to reimbursement for expenses while the transport is lying at the port of destination. (See Bu. Memo. 134, p. 2057; Comp. Dec. Apr. 24, 1912.)

11025. An officer detached from shore duty at the Naval Station, Honolulu, Hawaii, and directed to proceed to his home in the United States is not entitled to reimbursement for any expenses for board and lodging incurred after detachment and prior to leaving his domicile to take the steamer for San Francisco since he had performed no travel and was not in a travel status. (See Bu. Memo. 140, p. 2293; Comp. Dec. Oct. 22, 1912.)

11026. An officer of the Marine Corps detached from duty in the Philippine Islands and ordered to proceed to San Francisco, Cal., for duty at that place and performs said travel without troops is traveling abroad and entitled to

reimbursement of the actual and necessary expense of such travel, including transfer of baggage from the pier to his domicile in San Francisco as a necessary incidental expense of such travel. (See 19 Comp., 321, Nov. 29, 1912; idem, Bu. Memo. 141, p. 2311.)

11027. An officer of the Navy performing repeated travel with allowance for actual expenses can not be reimbursed transportation charges in excess of the amount which would have been paid had the services been requested and paid for by the Government; this covers land-grant deductions. (See Bu. Memo. 151, p. 2805; Comp. Dec. Sept. 22, 1913.)

11028. Where the daily expense of subsistence is limited by law or competent regulation to a certain fixed sum per diem and the law or regulation does not also fix the limits of the day for which such maximum is provided, the accounting officer, in computing daily expenses of subsistence, will follow the rule laid down in 7 Comp. Dec. Dec., 338, that a day's expense of subsistence shall commence with breakfast and end with lodging for the night of the same day. (See 19 Comp. Dec., 672, modified accordingly.)

11029. Where a per diem allowance in lieu of subsistence has been granted to an employee in a travel status by the head of an executive department, without qualification, such employee is entitled to the full per diem allowance for any day or fraction thereof during which he was absent from his headquarters, and there is no authority in the accounting officers of the Treasury to allow only a fractional part of such allowance when the employee is absent for a fractional part of a day. (See 23 Comp., 145, Aug. 24, 1916.)

11030. The limits of a day for computing daily allowance of expenses of subsistence may be defined by competent regulation adopting such rule as may be best adapted to the conditions of the service for which it is promulgated. (See 20 Comp., 473, Jan. 7, 1914.)

11031. A charge for bath when actually incurred is allowable if it is included within and is a part of the maximum daily allowance for lodging and subsistence. (See 20 Comp., 779, May 4, 1914.)

11032. In the settling of an account an auditor is the sole judge as to the sufficiency of the evidence which he shall require in support of each item, and in cases where special means of transportation are hired an auditor is entirely within his rights if he requires subvouchers in support of the expenditure. (See 21 Comp., 2, July 31, 1914.)

11033. A naval officer was ordered to travel on public business from Guam to Washington, D. C., "by way of Government transportation," and later "authorized" to perform that portion of the travel from Guam to San Francisco at his "own expense;" he availed himself of the authorization for the travel from Manila to San Francisco, proceeding on a merchant steamer: *Held*, That he is entitled to reimbursement for his actual individual expenses of the travel from Guam to San Francisco to the extent that he would have incurred such expenses had he performed the travel for the whole of said distance by way of Government transportation. (See 21 Comp., 7, July 16, 1914.)

11034. An expense for telegram to reserve room with bath is one incurred for the personal convenience and comfort of the traveler, and reimbursement is not authorized where such item is not included in the items of traveling expenses specified in the travel regulations of the department under which the travel is performed. (See 21 Comp., 292, Nov. 9, 1914.)

11035. An officer of the Navy detached from duty on the Asiatic station and directed to proceed to Washington, D. C., by the shortest route, and subsequently given 10 days' leave en route to Washington, who then returns via Europe, is entitled to traveling expenses equal to what would have been incurred had he traveled by the shortest route—which, in this case, would be by Army transport to San Francisco and thence by rail to Washington, D. C. (See Bu. Memo. 169, p. 3543; Comp. Dec. Mar. 9, 1915.)

11036. An officer of the Navy ordered home from Guam who is authorized to return by other than the usual traveling route, which is via Army transport to Manila, thence to San Francisco, is entitled to reimbursement for traveling expenses equal to what he would have received had he returned via Army transport and not to the actual expenses incurred in returning via merchant steamer. (See Bu. Memo. 172, p. 3707; Comp. Dec. June 17, 1915.)

11037. An officer of the Marine Corps ordered to take passage aboard a naval vessel for foreign shore duty is entitled to reimbursement for subsistence while on board said naval vessel, even though it is is deflected from its course for temporary duty in another locality while en route to original destination. Where a marine officer, however, takes passage on board a vessel for foreign shore service and, upon arrival of the vessel at destination remains on board awaiting orders ashore, he is entitled to reimbursement for subsistence only from the date he embarked on board the vessel until arrival at its destination. and not while awaiting orders on board. (See Bu. Memo. 173, p. 3731; Comp. Dec. July 29, 1915; 22 Comp., 50.)

11038. An officer detached from duty on board a ship at Manila and directed to proceed to his home in the United States, the travel from Manila to San Francisco being authorized either via Government transportation or at his own expense, is entitled, if he returns via merchant steamer at his own expense, to the amount which would have been allowed him for subsistence on the Army transport, but is not entitled to the estimated amount of his hotel expenses at Manila while waiting for the departure of the transport had he elected to return that way. (See Bu. Memo. 174, p. 3751; Comp. Dec. Aug. 5, 1915; see also Bu. Memo. 181, p. 3926; Comp. Dec. Mar. 30, 1916.)

11039. Reimbursement may not lawfully be made to an officer or employee for tips in a State where the giving of tips is prohibited by law, although authorized in the travel regulations of the department under which such officer or employee is serving. (See 22 Comp., 397, Feb. 14, 1916.)

VOUCHERS.

11100. The word "voucher" can not be construed as synonymous with the word "receipt," it having a far broader signification in law. Any written evidence which establishes facts entitling a disbursing officer to credit is a "voucher." The word "voucher" would seem to imply evidence, written or otherwise, of the truth of the fact. (The People *v.* Green, 5 Daly N. Y., 1914.)

11101. In making entries in the column of "Remarks" on the various forms of the Paymaster's Department care should be exercised to include everything essential to a complete understanding or a thorough audit of the report or voucher. It is also desired that unnecessary notations, particularly on the pay rolls, be omitted.

11102. Commanding officers should not brief vouchers submitted to the Paymaster's Department. All such vouchers will be briefed in the pay office to which furnished.

11103. Officers or enlisted men unable to write their names should sign by the mark "X." Such form of signature must be witnessed by a disinterested person, preferably by a commissioned officer.

11104. Disbursing officers should not certify to the correctness of copies of papers filed in support of vouchers which they settle, except vouchers for their own pay and allowances.

11105. Any corrections, erasures, interlineations, made on vouchers should be initialed by the officer signing the voucher.

11106. Money accounts should be expressed in terms of dollars and cents. When a portion of a cent less than one-half occurs in the footings of a voucher it should be disregarded. If the fraction be one-half or greater it should be reckoned as a cent.

11107. The presentation by a disbursing officer of a voucher properly receipted by the person entitled to payment is but *prima facie* evidence of actual payment by him and will not entitle him to credit unless the amount has been actually paid to the proper person or his representative. (1 Comp., 228, Feb. 13, 1895.)

11108. No letter of advice or transmittal should accompany vouchers and reports on prescribed forms which are complete in themselves when properly authenticated and which do not require special explanation. (I. 5335–3.)

11109. The use of red ink on vouchers is strictly prohibited except for entry of notations and corrections by officers of the Paymaster's Department.

WAIVERS.

11200. Marines who are to be discharged while on shore duty, on foreign stations, should not, in consideration of being retained at such stations for discharge, be required to execute waivers of claims to consular aid and to transportation and subsistence for sea travel incident to return from place of discharge to place of current enlistment.

11201. Waivers of claims to consular aid and transportation should only be required in case of marines who are to be discharged upon their own requests (by purchase, or at expiration of enlistment) from a ship on foreign station.

Waivers in such cases should be worded as follows:

"I, _____, serving as a marine on board the U. S. S. _____, request to be discharged upon expiration of my enlistment, _____ 19__ (or by purchase), in the port of _____. If so discharged, I hereby waive all claims to consular aid and to transportation to the United States."

11202. Waivers should be executed in duplicate, and one copy forwarded to Headquarters, United States Marine Corps, through official channels; the other to be securely pasted in the man's service-record book.

WAR PAY.

11300. The act of April 26, 1898 (30 Stat., 365), providing increased pay for enlisted men in time of war was repealed by the act of May 11, 1908 (35 Stat., 110.)

WARRANT OFFICERS.

11400. Warrant officers of the Marine Corps shall have the rank and receive the pay, allowances, and privileges of retirement of warrant officers in the Navy. (Navy appr. act, Aug. 29, 1916.) Warrant officers of the Marine Corps are entitled to 10 per cent increase pay for foreign-shore service under the same conditions as commissioned officers of the Marine Corps. (See act Mar. 4, 1917.)

11401. Warrant officers shall be allowed such leave of absence, with full pay, as is now or may hereafter be allowed other officers of the United States Navy. (Act Aug. 29, 1916.)

11402. A warrant officer of the Navy who, while attached to and serving on board a ship is suspended from duty and placed under arrest, is entitled to waiting orders pay only * * *. A warrant officer's pay is dependent upon whether he is on sea duty, on shore duty * * * or waiting orders. (Bu. Memo. 168, p. 3517; Comp. Dec. Feb. 3, 1915.)

11403. The pay of warrant officers is that provided by section 1556, Revised Statutes, as follows: Boatswains, gunners, carpenters, and sailmakers during the first three years after date of appointment, when at sea $1,200, on shore duty $900, on leave or waiting orders $700; during the second three years after such date, when at sea $1,300, on shore duty $1,000, on leave or waiting orders $800; during the third three years after such date, when at sea $1,400, on shore duty $1,300, on leave or waiting orders $900; during the fourth three years after such date, when at sea $1,600, on shore duty $1,300, on leave or waiting orders $1,000; after 12 years from such date, when at sea $1,800, on shore duty $1,600, on leave or waiting orders $1,200. These rates of pay were increased 25 per cent by the act of May 13, 1908 (35 Stat., 128). The pay of warrant officers on leave, as provided in above law, has been modified by the act of August 29, 1916, in that they are now entitled to leave for 30 days in each year "with full pay," while leave is cumulative for four years * * *. (Bu. Memo. 187, p. 4059; Comp. Dec. Sept. 23, 1916), and hereafter the pay of warrant officers while on shore duty during the fourth three years' service shall be $1,750 per annum (act Mar. 4, 1917).

11404. A warrant officer of the Navy who is detached from duty at a station on the east coast and is ordered to proceed to San Francisco and take passage on the Army transport for Manila is entitled to shore-duty pay for the number of days required to perform the necessary travel across the continent and * * * or waiting orders pay for the balance of the time between detachment from duty and reporting on board the Army transport. (Bu. Memo. 175, p. 3779; Comp. Dec. Sept. 18, 1915.)

11405. A warrant officer assigned to duty on a receiving ship who later receives orders to additional duty is entitled to receive sea pay even though he lives in private quarters ashore. (Bu. Memo. 182, p. 3937; Comp. Dec. Apr. 19, 1916.)

11406. Warrant officers are entitled to pay on the retired list based on their sea pay (sec. 1558, R. S.). (Bu. Memo. 162, p. 3338; Comp. Dec. Aug. 28, 1914.)

11407. With the exception of commissioned officers of the line, * * * and commissioned warrant officers, all officers of the Navy are entitled to one ration or to commutation therefor at the rate of 30 cents a day while doing duty on board a seagoing vessel of the Navy * * *. (R. 4517.)

WATER.

11500. Checkage for water furnished an officer should not be made against his pay accounts.

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